



**National Contact Point for
Responsible Business Conduct
Peer Reviews
POLAND**



National Contact Point for Responsible Business Conduct Peer Reviews: Poland

Note by the Republic of Türkiye

The information in this document with reference to “Cyprus” relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Türkiye recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Türkiye shall preserve its position concerning the “Cyprus issue”.

Note by all the European Union Member States of the OECD and the European Union

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Foreword

The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (the Guidelines) are recommendations addressed by governments to multinational enterprises operating in or from adhering countries. They provide non-binding principles and standards for responsible business conduct in a global context consistent with applicable laws and internationally recognised standards. The Guidelines are the only multilaterally agreed and comprehensive code of responsible business conduct that governments have committed to promoting.

Adhering governments to the Guidelines are required to set up a National Contact Point for Responsible Business Conduct (NCP) that operates in a manner that is visible, accessible, transparent, accountable, impartial and equitable, predictable, and compatible with the Guidelines. During the 2011 update of the Guidelines, NCPs agreed to reinforce their joint peer learning activities, in particular with respect to conducting voluntary peer reviews. The 2023 update of the Guidelines reinforced peer reviews of NCPs by making them mandatory and periodic, subject to modalities to be approved by the Working Party on Responsible Business Conduct (WPRBC). The commitment to undergo this peer review was made by Poland while the 2011 version of the Procedures was in effect. The basis for this peer review is the 2011 version of the Guidelines (including the Implementation Procedures).

The peer reviews are led by representatives of 2 to 4 other NCPs who assess the NCP under review and provide recommendations. The reviews give NCPs a mapping of their strengths and accomplishments, while also identifying opportunities for improvement. More information can be found online at <https://mneguidelines.oecd.org/ncpeerreviews.htm>.

This document is the peer review report of the NCP of Poland. This report was prepared by a peer review team made up of reviewers from the NCPs of Bulgaria, Germany, and the United States, and with the support of the OECD Secretariat. The NCP of Bulgaria was represented by Boyko Takov. The NCP of Germany was represented by Annika Kohnert. The NCP of the United States was represented by David Sullivan. The NCP of Ukraine was represented by Maryna Kupchuk. The OECD Centre for Responsible Business Conduct was represented by Nicolas Hachez and Maria Xernou. The report was informed by dialogue between the peer review team, the NCP of Poland and relevant stakeholders during an in-person mission on 27-29 June 2023. The peer review team wishes to acknowledge the NCP for the preparation of the peer review. The NCP of Poland was represented by Jacqueline Kacprzak, Dominik Szostak, and Malgorzata Klos. This report also benefited from comments by delegates to the WPRBC and institutional stakeholders (BIAC, OECD Watch, TUAC). It was discussed by the WPRBC at its 6-7 March 2024 meeting and declassified by the Investment Committee on 15 April 2024.

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1 Key findings and recommendations

Institutional arrangements

The NCP has a single-agency structure. It has been located in the Corporate Social Responsibility (CSR) Division at the Ministry of Development Funds and Regional Policy since 2016. In April 2023, the CSR Division moved within that Ministry, from the Minister's Office to the European Affairs and International Cooperation Department. Other duties of the CSR Division include coordination of public policies related to CSR/RBC. The NCP is not established through a separate legal instrument. At the time of the on-site visit, an internal regulation of the Ministry of Development Funds and Regional Policy, adopted in April 2023, provided that the CSR Division operates the NCP and specified the NCP's location and missions.¹ The document is not publicly available. As internal document of the Ministry, it is not subject to publication in the official journal. It is available in the database of internal documents for employees of the Ministry. The NCP is composed of two part-time members and one part-time support staff. Staff have decreased in the past five years. The lead staff member has been in place since 2016.

Stakeholders highlight the personal integrity and professional capabilities of the NCP staff, their capacity to establish a strong network of experts, and their expertise in RBC-related issues. They note that additional human resources would enable the NCP to raise its visibility and deal with a heavier workload of specific instances.

The location and proactive promotional efforts of the NCP contribute to raising its visibility. Stakeholders also agree on the added value of the NCP's location in the Ministry in terms of access to expertise on RBC-related issues. Stakeholders trust the NCP as *impartial* based on the personal integrity and professional qualities of its current staff. However, they raise concerns in view of the NCP's location regarding the potential for conflicts of interest in future specific instances, especially those involving multinational enterprises that are state-owned or otherwise maintain links to the government.

The Sustainable Development and Corporate Social Responsibility Board (CSR Board), a multi-stakeholder body currently composed of 61 organisations, including 30 government, eight civil society, six business, and two trade union representatives, has been acting as the NCP's advisory body since 2018. Since 2021, the CSR Board has met on an as-needed basis. Before 2021, it met four times a year. According to official documentation, the CSR Board provides advice to the NCP on CSR/RBC-related issues. In practice, it has been limited to dissemination of information, and high-level feedback on the NCP. Many stakeholders stated a need for an advisory board dedicated to supporting the NCP with equal representation of different groups, and more regular and substantive engagement in the NCP's work.

¹ Following the on-site visit, an updated Regulation was adopted in July 2023. It reflects the current location of the CSR Division in the Ministry.

	Finding	Recommendation
1.1.	The NCP has operated with the same lead staff member since 2016, which ensures continuity and strong institutional memory. Stakeholders welcome the expertise and institutional knowledge of the two NCP staff members. However, the NCP's human resources have decreased in the past five years despite the increased interest in RBC from stakeholders.	The human resources of the NCP should be reinforced, notably with staff dedicated to promotional activities and communication. The NCP should also ensure continuity in case of staff changes in the future through a handover strategy.
1.2.	The current NCP staff is praised across stakeholders for their knowledge, impartiality and integrity, which translates into high levels of trust from stakeholders. However, stakeholders perceive a risk of conflicts of interest in the future, due to the NCP's location in the Ministry of Development Funds and Regional Policy.	Poland should establish formal impartiality safeguards through consultation and cooperation with stakeholders. This could notably be achieved by institutionalising current NCP practices and operating procedures, including on independent decision-making and absence of reporting lines on the substance of cases beyond the NCP, and a conflict-of-interest policy. The Guide for NCPs on building and maintaining impartiality may provide useful guidance in this regard.
1.3.	The CSR Board has raised the NCP's visibility through dissemination of information and high-level feedback on the NCP. However, it does not ensure meaningful engagement with and input from stakeholders on the NCP's work.	The NCP should ensure meaningful engagement with stakeholders beyond the CSR Board. This could notably be achieved through the creation of an NCP advisory board with targeted membership covering different thematic areas under the Guidelines and balance of views of different stakeholder groups.

Promotional activities

The NCP has made strong and strategic promotional efforts. It has maintained a webpage on the Ministry's website since 2016 and has adopted a promotional plan every year since 2017. The NCP has established strong partnerships among parts of the government and key stakeholders. Several stakeholders, including business organisations, welcome the impact of the NCP's promotional efforts on corporate culture in Poland.

The NCP issues promotional material and disseminates translations of the Guidelines, the OECD Due Diligence Guidance and sectoral guidances in Polish. The NCP has notably published an information booklet providing an overview of RBC, OECD RBC standards, the NCP network and the NCP itself in Polish and English. The booklet reflects the 2023 version of the Guidelines since June 2023. The NCP also organises promotional events with high-level speakers and participants from different stakeholder groups. Several stakeholders welcomed the variety of information and promotional materials and channels used by the NCP.

Building on these efforts, the NCP and stakeholders recognise opportunities to further raise the visibility of the Guidelines, the NCP itself, and the specific instance process. Stakeholders note opportunities to broaden the NCP's audience beyond stakeholders already aware of the

Guidelines, and provide more practical training on implementation of OECD RBC standards and the specific instance process, including the requirements and process for submitting cases, and positive outcomes of concluded cases. They agree that additional human resources are necessary to move in this direction.

	Finding	Recommendation
2.1.	<p>The NCP has a strong promotional strategy, and has adopted annual promotional plans since 2017. In addition to high quality events in different formats, and a promotional booklet, the NCP has translated into Polish and disseminated the Guidelines and OECD due diligence guidances. Stakeholders note that the NCP needs to reach out to stakeholders who are not aware of the Guidelines and the NCP. They would also welcome more practical advice.</p>	<p>Building on its strong promotional activities, the NCP should seize opportunities for:</p> <ul style="list-style-type: none"> • promotion among stakeholders who are not already aware of RBC standards, including for example through i) events at regional level; ii) stronger outreach to small and medium-sized enterprises (SMEs) and trade unions; iii) outreach to state-owned enterprises (SOEs) on the relevance of the Guidelines for their activities; iv) events with young professionals and boards of large Polish companies; v) partnering with possible actors that could add as multipliers (e.g. economic officers in embassies or investment promotion agencies); • promotion focused on practical training and implementation in different formats (e.g. awareness surveys, information on positive outcomes of concluded cases; best practices in implementation of due diligence standards; workshops on due diligence).
2.2.	<p>The NCP has maintained a dedicated webpage on the Ministry website since 2016 in both Polish and English. The webpage covers comprehensive information and is regularly updated. Stakeholders note opportunities to improve its discoverability and include more information on the NCP itself. The NCP is not active on social media.</p>	<p>The value of the NCP's webpage and social media as tools for visibility, accessibility, transparency, and accountability should be enhanced, through:</p> <ul style="list-style-type: none"> • a more user-friendly and easily accessible webpage; • additional information on the webpage, including on the NCP's structure and its work; • active social media presence.

Specific instances

In 2006-2023, the NCP received nine specific instances. At the time of the on-site visit, two were ongoing and seven had been closed, including five concluded and two not accepted.² The NCP has an overall strong record of acting as a non-judicial grievance mechanism, with a high acceptance rate and three out of five concluded cases resulting in agreement or partial

² For a definition of concluded, not accepted, and closed cases, see Box 5.1. Terminology for the status of specific instances under the Chapter on Specific instances.

agreement. Overall, the NCP demonstrates a strong capacity to facilitate dialogue and create a space of trust between the parties.

At the time of the on-site visit, the case-handling procedures had last been updated in October 2019 and were based on the 2011 version of the Implementation Procedures. The case-handling procedures and a short flowchart are available on the NCP's webpage in Polish, English, Russian, and Ukrainian. Several stakeholders, including potential submitters and businesses, welcome the flowchart, and the clarity and level of detail in the case-handling procedures. Although the case-handling procedures overall align with the Implementation Procedures, some inconsistencies with the Guidelines remain in the provisions regarding initial assessment, follow-up, and timelines. The NCP noted its plans to align its case-handling procedures and the flowchart with the 2023 version of the Guidelines.

Stakeholders praised the professionalism and proactive approach of the NCP in the specific instance process. Parties to concluded cases generally share positive experiences from the process, and in particular they praise the NCP for its transparency and impartiality. Some stakeholders, including some civil society organisations, call for stronger accessibility through an easier submission process directly on the NCP's webpage, and the possibility to submit cases in languages other than Polish.

	Finding	Recommendation
3.1.	The NCP has detailed and clear case-handling procedures, and a practical flowchart describing the process. Certain aspects of its case-handling procedures could be revised to enhance compatibility with the Guidelines. The NCP has noted its plans to review its case-handling procedures to align with the 2023 version of the Guidelines.	In its planned update of the case-handling procedures to align them with the 2023 version of the Guidelines and Procedures, the NCP should notably address, in consultation with stakeholders: <ul style="list-style-type: none"> • initial assessment criteria; • scope of covered enterprises to include companies operating in or from non-Adherent countries; • addressing risks of reprisals against parties to a specific instance; • regular and consistent follow-up on both agreements and recommendations; • indicative timeframes for the different phases of the specific instance process.
3.2.	The NCP has a high rate of acceptance of specific instances, with two non-accepted cases out of seven closed cases, both before 2017. However, potential submitters may face difficulties to access the process. Submitters of closed cases noted difficulties in filling out the submission form. Stakeholders also asked for the possibility to conduct proceedings in other languages.	The NCP should further strengthen the accessibility of the mechanism by improving the ease of use of a submission form available on its website, and by providing a reasonable degree of flexibility in allowing notifications in other languages than Polish from non-Polish speakers where necessary.

Support for government policies to promote RBC

The NCP operates in a context of increased policy initiatives on RBC and coordination of relevant efforts across government during the past few years. The NCP engages regularly with other governmental authorities on RBC issues, notably through its location in the CSR Division. For example, the CSR Division coordinates the RBC-related activities at European Union (EU) level. The current National Action Plan on Business and Human Rights includes a reference to the NCP's activities in relation to human rights. Building on these strong links with other relevant parts of government, the NCP can seize more opportunities to cooperate in new areas where possible (e.g. public procurement, training for SMEs). The NCP has translated the Recommendation on the role of government in promoting responsible business conduct into Polish³ and is encouraged to seize opportunities to further disseminate it across the government.

	Finding	Recommendation
4.1.	The NCP's location in the CSR Division allows it to play a strong role in the promotion of the OECD RBC standards across different RBC-related initiatives within the government. There are opportunities for the NCP to work towards strengthening policy coherence for RBC.	<p>The NCP could further strengthen partnerships with different parts of the government to strengthen policy coherence for RBC based on the Recommendation on the role of government in promoting RBC, notably by:</p> <ul style="list-style-type: none"> • building on existing links with officials with competence for investment promotion, trade, and public procurement; • disseminating final statements and information on engagement in good faith of the parties to specific instances to relevant governmental authorities active on RBC-related issues.

³ See unofficial translations [[OECD/LEGAL/0486](#)].

2 Introduction

The Polish NCP at a glance

Established: 2001

Structure: Single agency with advisory board

Location: Ministry of Development Funds and Regional Development

Staffing: two part-time members and one part-time support staff

Website: <https://www.gov.pl/web/fundusze-regiony/oecd-national-contact-point?page=1&size=10> [English];
<https://www.gov.pl/web/fundusze-regiony/krajowy-punkt-kontaktowy-oecd> [Polish]

Specific instances received at the time of the on-site visit: nine, including five concluded, two not accepted, and two ongoing

The Implementation Procedures of the Guidelines require NCPs to operate in a manner that is visible, accessible, transparent, accountable, impartial and equitable, predictable, and compatible with the Guidelines. This report assesses conformity of the Polish NCP with the core effectiveness criteria of NCPs and with the Implementation Procedures.

Poland adhered to the OECD Declaration on International Investment and Multinational Enterprises (Investment Declaration) in 1996. The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (the Guidelines) are part of the Investment Declaration. The Guidelines are recommendations on responsible business conduct (RBC) addressed by governments to multinational enterprises operating in or from adhering countries. The Guidelines have been updated six times since 1976; the most recent revision took place in 2023.

Countries that adhere to the Investment Declaration are required to establish National Contact Points for Responsible Business Conduct (NCPs). NCPs are set up to further the effectiveness of the Guidelines and adhering countries are required to make human and financial resources available to their NCPs so they can effectively fulfil their responsibilities in a way that fully meets the core effectiveness criteria, taking into account internal budget capacity and practices.⁴

NCPs are agencies established by adhering governments to “promote the Guidelines and act as a forum for discussion of all matters relating to the Guidelines”.⁵ The OECD Council Decision on the Guidelines states that “NCPs shall have the following responsibilities:

a) Promote awareness and uptake of the Guidelines, including by responding to enquiries;

⁴ Decision of the Council on the OECD Guidelines on Responsible Business Conduct, para I (4).

⁵ OECD Guidelines for Responsible Business Conduct, Chapter I. Concepts and Principles, para. 11

b) Contribute to the resolution of issues that arise in relation to the implementation of the Guidelines in specific instances.

In addition, where appropriate and in coordination with relevant government agencies, NCPs may also provide support to efforts by their government to develop, implement, and foster coherence of policies to promote responsible business conduct.”⁶

The Procedures cover the role and functions of NCPs in six parts: institutional arrangements, information and promotion, specific instances, support for government efforts to promote responsible business conduct, reporting, and peer reviews. In 2023, the Procedures were updated. In particular, a new section on peer reviews was added providing for periodic mandatory peer reviews of NCPs, subject to modalities being approved by the WPRBC.⁷ The commitment to undergo this peer review was made by Poland while the 2011 version of the Procedures was still in effect and provided for a voluntary system of peer reviews.

The objectives of peer reviews as set out in the “Revised core template for voluntary peer reviews of NCPs”⁸ are to assess that the NCP is functioning and operating in accordance with the core effectiveness criteria set out in the implementation procedures; to identify the NCP’s strengths and possibilities for improvement; to make recommendations for improvement; and to serve as a learning tool for all NCPs involved.

The peer review of the NCP was conducted by a peer review team made up of reviewers from the NCPs of Bulgaria, Germany, and the United States, along with representatives of the OECD Secretariat. The NCP of Ukraine acted as observer. The peer review included an on-site mission which took place on 27-29 June 2023. This visit included interviews with the NCP, other relevant government representatives and stakeholders. A list of organisations that participated in the on-site visit is set out in Annex B.

This report was prepared based on information provided by the NCP and in particular, its responses to the NCP questionnaire set out in the revised core template⁹ as well as responses to requests for additional information. The report also draws on responses to the stakeholder questionnaire which was completed by 18 organisations representing government agencies, enterprises, trade unions, civil society and academic institutions (see Annex A for a complete list of stakeholders who submitted written feedback) and information provided during the on-site visit.

The peer review team wishes to acknowledge the NCP for the quality of the preparation, documentation and discussions throughout the peer review, the open exchanges at the on-site visit, and the delivery of rich material and translated documentation.

The basis for this peer review is the 2011 version of the Guidelines (including the Implementation Procedures) for any activity that took place before 8 June 2023, and the 2023 version of the Guidelines for any activity that took place thereafter. Recommendations for the future will generally be made in reference to the 2023 version of the Guidelines. The specific instances considered during the peer review date back to 2003. The methodology for the peer

⁶ Para. I.1.

⁷ Procedures I.F.

⁸ OECD (2019), Revised Core Template For Voluntary Peer Reviews Of National Contact Points, [DAF/INV/RBC(2019)4/FINAL]

⁹ Ibid.

review is that set out in the core template.¹⁰ The information contained in this report is current as of June 2023.

Economic context

Poland's economy is dominated by the services sector, representing 70.8% of GDP, followed by industry, including construction (26.6%).¹¹ According to OECD data on foreign direct investment (FDI), the inward stock of FDI, which represents the accumulated value of FDI in the Polish economy over time, was USD 268 600 million in 2022, equivalent to 39% of Poland's GDP. The outward stock of FDI was USD 30 100 million in 2021, representing 4% of Poland's GDP.¹² In 2022, Poland's exports of goods were USD 336 864 million, and exports of services were USD 95 891 million while imports of goods were USD 362 360 million and imports of services were USD 57 555 million.¹³

In 2022, inward investment was significantly higher than outward. According to OECD data for the year 2021, the main investor in Poland was Germany, followed by France, the Netherlands, and the United States.¹⁴ The main inward investment sectors were (i) manufacturing, followed by (ii) wholesale and retail trade, repair of motor vehicles and motorcycles, (iii) financial and insurance activities, (iv) real estate, and (v) professional, scientific and technical activities. According to OECD data for 2021, the main destinations for outward investment from Poland were EU countries Luxembourg, Czechia, Germany, and Cyprus.¹⁵ The most important sectors were (i) manufacturing, (ii) financial and insurance activities, (iii) wholesale and retail trade, repair of motor vehicles and motorcycles, and (iv) professional, scientific and technical activities.

The most important partner countries for exports of goods, according to OECD data for 2022 were Germany, the Czech Republic, France, the United Kingdom, and the Netherlands, while the most important source countries for imports of goods were Germany, the People's Republic

¹⁰ OECD (2019), Revised Core Template For Voluntary Peer Reviews Of National Contact Points, [DAF/INV/RBC(2019)4/FINAL].

¹¹ OECD (2023), [OECD Economic Surveys: Poland 2023](#), OECD Publishing, Paris, p. 8.

¹² OECD.Stat, [FDI main aggregates – Summary: Poland](#); According to data submitted by Poland, [inward FDI stock was USD 268 019 million, equivalent to 38.9% of the GDP, and outward stock was USD 29 658 million, representing 4.3% of the GDP](#).

¹³ OECD.Stat, [Balance of Payments, Poland](#); According to data submitted by Poland, exports of goods were USD 338 646 million, exports of services were USD 95 362 million. Imports of goods were USD 364 207 million, and imports of services were USD 57 019 million; National Bank of Poland (NBP), [Annual data: balance of payments](#).

¹⁴ OECD.Stat, [FDI Statistics by partner country and by industry, Poland](#); According to data submitted by Poland for 2022, the main investors were the Netherlands, Germany, Luxembourg, and France; NBP, [FDI in Poland](#).

¹⁵ OECD data were not yet available for 2022. According to data submitted by Poland for 2022, the fourth main destination for outward investment was the United Kingdom; NBP, [Outward FDI](#).

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of China, Russia, Italy, and the Netherlands.¹⁶ According to OECD data for 2021,¹⁷ the most important destinations for exports of services were Germany, the United States, Switzerland, the United Kingdom, and the Netherlands. The most important sources for imports of services in 2021 were Germany, the United Kingdom, Ireland, the Netherlands, the United States, and France.¹⁸

As measured by employment at foreign-owned firms in Poland in 2019, according to OECD data the most important investors are Germany, the US, and France. As measured by employment at the overseas affiliates of Polish MNEs, the most important destination countries are Germany, Russia, and Hungary.¹⁹ According to numbers provided by Poland, at the end of 2022, 76.8% of the employees worked for large enterprises. Approximately 44.5% of them worked in enterprises in manufacturing, and 23.6% of them in trade; repair of motor vehicles.²⁰

¹⁶ OECD.Stat, [Imports of goods by partner country, Poland](#); According to data submitted by Poland for the same year, they were Germany, the People's Republic of China, Italy, Russia, the United States; Statistics Poland: [Foreign trade turnover of goods in total and by countries in 2022](#).

¹⁷ OECD data were not yet available for 2022. According to data submitted by Poland for 2022, the fifth most important destination for that year was Ukraine; NBP: [International trade in services](#).

¹⁸ OECD.Stat, [Imports of services by partner countries, Poland](#); According to data submitted by Poland, the most important sources for imports of services for 2022 were Germany, the United Kingdom, Ireland, the United States, the Netherlands and France; NBP: [International trade in services](#).

¹⁹ Eurostat, [Foreign control of enterprises by controlling countries](#); Eurostat, [Outward FATS main variables](#).

²⁰ Statistics Poland : [Economic activity of enterprises with foreign capital in 2022](#).

3 Institutional arrangements

Legal basis

Poland adhered to the OECD Investment Declaration in 1996. The Polish NCP was formally established in 2001. It is not established through a separate legal instrument.

The Internal Organisational Regulation of the Department of European Affairs and International Cooperation of the Ministry of Development Funds and Regional Policy (the Ministry), adopted in April 2023,²¹ provides that the Corporate Social Responsibility Division located in the Department operates the NCP, and implements the respective duties of the Minister (para. 12.1, Chapter VI, Regulation). The Regulation is not published. It is not subject to publication in the official journal as an internal document of the Ministry. It is available in the database of internal documents for Ministry employees. Poland provided the text of the Regulation to the peer review team for the purpose of the peer review.

NCP Structure

The NCP has a single-agency structure. Since April 2023, it has been located in the Corporate Social Responsibility (CSR) Division of the Department of European Affairs and International Cooperation (the Department) at the Ministry. The NCP has an advisory board and does not have an oversight body.

Location and composition

The CSR Division is responsible for carrying out the functions of the NCP. The NCP is not set up as a distinct unit of the CSR Division.

In April 2023, the CSR Division moved within the Ministry, from the Minister's Office to the European Affairs and International Cooperation Department (see Figure 3.1). Prior to its current location, the NCP had been located from 2016 until April 2023 in the Minister's Office at the same Ministry. Previously, it had been located in the Polish Information and Foreign Investment Agency (currently the Investment and Trade Agency) (2001-2016), and the Ministry of State Treasury, and the Ministry of Economy (1998-2001). The transfer in 2016 aimed to contribute to coherence in public policies related to responsible business conduct (RBC). The NCP indicates that the transfer also contributed to its visibility (see below) and elevated the profile of the NCP within government.

²¹ Following the on-site visit, an updated Regulation of the Department of European Affairs and International Cooperation (Department Regulation) of the Ministry of Development Funds and Regional Policy was adopted in July 2023. The Regulation reflects the current location of the CSR Division in the Ministry.

Figure 3.1. Location of the Corporate Social Responsibility Division since April 2023



Source: Polish NCP (2023), Annex to the Department Regulations.

The NCP's human resources currently consist of two part-time members and one part-time support staff. Stakeholders overall welcome the professionalism and efficiency of the NCP staff, its capacity to establish a strong network of experts, and its own expertise in RBC-related issues. Several stakeholders highlight its important role in their positive assessment of the NCP's performance.

Functions and operations

The missions of the NCP as a whole are described in the case-handling procedures of the Polish NCP (see Chapter on Specific Instances below). The case-handling procedures state that the NCP:

- disseminates the OECD RBC standards;
- considers notifications of alleged non-observance of the Guidelines;
- responds to enquiries of other NCPs, businesses, non-governmental organisations, and governmental authorities of non-Adherent countries.

The missions of the NCP are described in the Regulation (para. 12.1) as part of the CSR Division's tasks. They cover coordination and implementation of the Minister's tasks in relation to the Minister's leadership role on RBC policies through the NCP, and include:

- disseminating OECD RBC standards;
- conducting proceedings arising from submissions of specific instances;
- conducting cooperation within the NCP network, notably through exchange of experiences in the context of ongoing proceedings;
- participating in NCP peer reviews.

The official documentation does not provide details on the NCP's meeting and decision-making processes.

The location and proactive promotional efforts of the NCP contribute to raising its *visibility*. The move of the NCP to its previous location in the Minister's Office in the Ministry of Development Funds and Regional Policy increased the NCP's *visibility* for three main reasons. Firstly, the location at the Minister's Office facilitates direct links to high-ranking officials in the Ministry and to central government administration. Secondly, the CSR Division maintains strong links across government through the coordination of public policies related to RBC. The CSR Division notably i) coordinates RBC-related policies across the government, including recent consultations within government in the context of discussions at European Union (EU) level on the draft Corporate Sustainability Due Diligence Directive; and ii) supports the Sustainable Development and CSR Board which maintains direct links to the Minister. Thirdly, the NCP notes that the Ministry's website ensures a good positioning for the NCP webpage (see Chapter on Promotional Activities below). Recent and ongoing developments on RBC due diligence at regional level have also strengthened the NCP's visibility. The impact of the recent move to the Department of European Affairs and International Cooperation on the NCP's work and visibility among stakeholders remains to be seen.

The vast majority of stakeholders agree that the change of the NCP's location contributed to its visibility and effectiveness. However, the NCP notes the limited visibility of the Guidelines and the NCP itself among stakeholders as one of its main challenges. Stakeholders agree on the need to further promote the NCP among those who are not familiar with RBC (see also Chapter on Promotional Activities below). Moreover, the NCP is not visible as a separate entity in official documentation. The Regulation refers to the NCP as an operation of the CSR Division (para. 12.1.a).

The location of the CSR Division in the Minister's Office until April 2023 also strengthened the NCP's *accessibility*. Indicatively, the NCP makes use of contact channels, including phone and email address of the Ministry, and distributes widely its promotional material thanks to its location.

The NCP maintains *access to expertise* through the NCP staff and strong links with experts at national, regional, and international level. The NCP staff has strong expertise on RBC-related issues, notably through the long experience of its staff in the field, and their other duties in the CSR Division. The NCP staff also maintains strong links with governmental experts, at regional and international level, and this network was recognised by some stakeholders. The NCP has engaged experts within government in specific instances (e.g. on environment and technology-related issues). Several stakeholders however note opportunities to strengthen the NCP's access to expertise through an advisory board with more relevant membership (see also NCP Advisory Board below).

The *transparency* of the NCP is guaranteed by the dissemination of information on its activities and the relevant regulatory framework which applies to the Ministry. Under the applicable legislation, Polish citizens have the right to obtain public information, review public documents, and access meetings of collegiate bodies (Art. 3(1), Act on access to public information). Exceptions to the exercise of the right of access to public information include protection of classified information (Art. 5.1), individual privacy, and business secrecy (Art. 5.2). The NCP provides information on its activities through its webpage, strong promotional activities, responses to enquiries by email and phone, and frequent exchanges with stakeholders. The NCP notably makes publicly available annual reports to the OECD, with those from 2001

through 2015 available on an archive page,²² and those from 2016 through 2022 available on the main page of the NCP's webpage.²³ Stakeholders report that they have a clear understanding of the NCP's structure and recognise the availability of detailed information on the NCP. Although they note the clarity of the NCP's annual reports and publications, some stakeholders, including CSOs and businesses, would welcome additional public information on the NCP, including updates on its human and financial resources.

Stakeholders trust the NCP as *impartial* based on the personal integrity and professional qualities of its current staff. They praised the NCP for having acted in an impartial manner consistently, including in cases involving state-owned enterprises (SOEs) and potential conflicts of interest. The NCP reports two ways in which it seeks to maintain its impartiality. Firstly, the NCP focuses on RBC issues and does not deal with investment or other business promotion policies. Secondly, the NCP reports that general rules on conflict of interest for public officials apply to NCP members (Criminal Code; Code of Commercial Companies and Partnerships; Public Procurement Law; Act of 21 November 2008 on Civil Service; Act of August 21, 1997 on Limitation of Conducting Business Activity by Persons Performing Public Functions). Public officials in Poland are obliged to perform their duties impartially (Art. 76, Act of 21 November 2008 on Civil Service) free from individual or group interests (Art. 78). They are subject to disciplinary proceedings with penalties ranging from reminders to dismissal in case of breach (Arts. 113-131). While stakeholders are reassured by the impartiality that the NCP has demonstrated in handling specific instances so far, they raise concerns regarding the location of the NCP within government, citing the possibility of conflicts of interest in the future in potential specific instances involving multinational enterprises that are state-owned or are otherwise linked to the government. Moreover, the official documentation on the NCP does not specify the applicable general rules on conflict of interest.

In this regard, it may be useful to institutionalise the NCP's impartial practice so far through documentation reflecting guarantees of impartiality. Documentation could include in particular the NCP's practice of independent decision-making, absence of reporting lines on the substance of cases beyond the NCP, and a conflict-of-interest policy based on the NCP's current practice.

In terms of *relations with stakeholders*, the NCP has established strong links through its proactive approach to promotion and its location. More specifically, the CSR Division maintains strong links with all stakeholder groups through its other duties. The NCP has also engaged with stakeholders in the past few years by i) co-organising events (see also Chapter below on Promotional activities); ii) organising face-to-face meetings with stakeholders for their feedback; iii) supporting RBC initiatives of stakeholders by participating in consultations led by them; iv) correspondence with stakeholders, including letters from Ministers to sector stakeholder representatives; v) responding to enquiries by business on RBC standards; vi) promotional material; and vii) exchanges by phone and email. Stakeholders overall recognise the NCP's effectiveness in reaching out to all stakeholder groups and taking their views into account. They further note the openness of the NCP to different stakeholder groups. One academic representative noted that the NCP's structure allows it to effectively take into accounts the views of stakeholders. One CSO representative welcomes the NCP's responsiveness to recommendations on the NCP's functioning.

²² [Polish NCP, Archive 2001-2015](#).

²³ [Polish NCP, Material](#) at the bottom of the page.

NCP Advisory Board

The Sustainable Development and CSR Board (CSR Board) has operated as the advisory board to the NCP since 2018. Its mission consists in creating a space for dialogue and exchange among government and stakeholder groups on RBC-related issues in the Polish economy. The competent Minister decides on the CSR Board's membership, functions and operations.

The CSR Board has undergone changes of location and membership. It first operated as an auxiliary body to the Prime Minister from 2009. It then moved under the Minister of Economic Development and Finance in September 2016 and was re-established by ministerial order in May 2018 as a supporting body to the then Minister of Investment and Economic Development. At the time of the visit, the CSR Board was governed by the Order of the Minister of 21 January 2020:

- its mandate falls under the national midterm development strategy, also known as the Strategy for Responsible Development;²⁴
- its duties include issuing recommendations on the implementation of RBC standards in public policies in line with the national strategy;
- it is further supported by three working groups on i) the development of non-financial reporting; ii) due diligence; and iii) social responsibility of universities. Several stakeholders agree that the working groups do most of the substantive work.

Composition

The CSR Board is a multi-stakeholder body composed of representatives of 61 organisations at the time of the on-site visit (see Table 3.1). The Minister acts as the Board's Chair (Art. 4, Order of the Minister of 21 January 2020). Members engage on a voluntary basis. Half of the CSR Board's members are currently government representatives. Trade union representatives are outnumbered by other stakeholder groups.

Stakeholders agree on the need for an advisory board with more limited and equal representation of different groups to allow for meaningful discussions and exchanges on NCP-related issues. The CSR Board Chair and the NCP recognise that more equal representation of different groups, including trade unions and CSOs in particular, would strengthen the balance of views. They further note that an advisory board with more limited membership and dedicated to the NCP could have a more active role in the NCP's work.

Table 3.1. Member organisations of the CSR Board

Group	Total number	Organisation
Government	30	Chancellery of the Prime Minister – Digitalization
		Ministry of Agriculture and Rural Development
		Ministry of Culture, National Heritage
		Ministry of Climate and Environment
		Ministry of Development Funds and Regional Policy
		Ministry of Economic Development and Technology
		Ministry of Education and Science
		Ministry of Family and Social Policy
		Ministry of Finance

²⁴ Ministry of Development Funds and Regional Policy, [Information about the Strategy for Responsible Development](#).

		<ul style="list-style-type: none"> Ministry of Foreign Affairs Ministry of Health Ministry of Infrastructure Ministry of Internal Affairs and Administration Ministry of Justice Ministry of National Defence Ministry of Sport and Tourism Ministry of State Assets Statistics Poland Central Directorate for Environmental Protection Industrial Development Agency National Centre for Research and Development National Fund for Environmental Protection Office of Competition and Consumer Protection Public Procurement Office Polish Investment and Trade Agency Polish Agency for Enterprise Development Public Benefit Works Council Social Insurance Institution Tax Administration Office
Business organisations	6	<ul style="list-style-type: none"> Business Center Club Employers of Poland Federation of Polish Entrepreneurs Lewiatan Confederation Polish Craft Association Polish Chamber of Commerce
Trade unions	2	<ul style="list-style-type: none"> Independent and Self-Governing Trade Union „Solidarność” All-Poland Alliance of Trade Unions (OPZZ)
CSOs	8	<ul style="list-style-type: none"> Confederation of Non-Governmental Initiatives Donors Forum Innovation Accelerator Foundation Institute for Sustainable Development La Strada Foundation Against Trafficking In Persons and Slavery Polish Institute of Human Rights and Business Responsible Business Forum WiseEuropa Institute
Other sectoral organisations and private entities	6	<ul style="list-style-type: none"> Industrial Development Agency Federation of Scientific and Technical Associations Deloitte Advisory CSR Consulting CSRinfo Warsaw Stock Exchange
Academia	6	<ul style="list-style-type: none"> Conference of Rectors of Academic Schools in Poland (CRASP) SGH Warsaw School of Economics Kozmiński University in Warsaw Nicolaus Copernicus University in Torun Institute for Research on Democracy and Private Enterprise Institute of Labour and Social Studies
International organisations	3	<ul style="list-style-type: none"> UNEP-Grid Warsaw Global Compact Network Poland World Bank Poland

Source: Polish NCP Annual Questionnaire 2023

Functions and operations

The Minister as Chair convenes the CSR Board's meetings. In practice, the Chair's duties are delegated to the CSR Division. Since 2021, the CSR Board has met on an as-needed basis. Before 2021, it met four times a year.

Each meeting agenda of the CSR Board includes a point dedicated to the NCP. During its latest meeting in October 2022, the CSR Board was informed about the then ongoing targeted update of the Guidelines and encouraged to participate in the relevant public consultation. Updates to the CSR Board beyond meetings notably cover the NCP's activities, including promotional events organised by the NCP and the OECD.

Stakeholders agree on the need for an advisory board dedicated to the NCP and with more meaningful engagement in its work. Official documentation does not specify the CSR Board's role in relation to the NCP. The CSR Board has mainly contributed to raising the NCP's visibility through dissemination of information, translated material among stakeholders, and high-level feedback on the NCP's ongoing activities. It is not consulted on draft promotional plans and ongoing specific instances. Although CSR Board members welcome the updates on the NCP's activities, there is a demand for a more active advisory role for stakeholders on the NCP's work beyond dissemination of information.

The NCP thus needs to ensure more meaningful structured engagement with stakeholders beyond the CSR Board. This could, for example, be achieved through a working group of the CSR Board dedicated to the NCP, a new advisory board, or another set-up. A more active advisory role for stakeholders could help bolster the NCP's perception of impartiality and visibility through increased members' input, ownership, and proactive promotion of the NCP's work.

Resources

The human resources available to the NCP have decreased in the past five years. The NCP has today two part-time members, respectively allocating 85% and 45% of their time to NCP-related activities, and one part-time support staff (50%). Both members are currently dealing with specific instances. Other duties of NCP staff focus on RBC-related matters, including i) coordinating the RBC-related activities at EU level, notably regarding the proposal for a Directive on Corporate Sustainability Due Diligence (CSDDD); ii) promoting RBC, notably through training and promotional events; iii) promoting RBC initiatives of the Polish government in the work of international organisations; and iv) contributing to the implementation of the National Action Plan for the Implementation of the UN Guiding Principles on Business and Human Rights 2021-2024 (para. 12, Chapter V, Regulation). The staff also has duties related to the Regional Development Fund (para. 16, Chapter V, Minister's Office Regulations).

In the period 2019-2021, the NCP had three part-time staff members, compared to one full-time and two part-time in 2018, and four part-time in 2017. Until 2016, when the NCP moved to the Ministry, it had one part-time staff in its previous location. The NCP's workload has increased lately, notably due to consultations on the draft CSDDD. The NCP notes that additional human resources would allow it to conduct a stronger program of promotional activities (e.g. more promotional events, awareness survey) and stronger engagement with stakeholders. Several stakeholders agree that additional human resources would be necessary to raise the NCP's visibility and deal with a heavier workload on specific instances.

The NCP's lead staff member has been in place since 2016. This continuity ensures strong institutional memory for the NCP. To further minimise the impacts of staff turnover, the NCP staff makes use of the archiving systems and procedures of the Ministry.

In terms of financial resources, the NCP does not have a dedicated budget. The NCP has access to *ad hoc* financial resources under the general budget of the Department. Since its move to the Ministry, the NCP has consistently reported having received sufficient financial resources for its activities. The Ministry notably covers missions of the NCP abroad, and visits of partners, including international organisations and experts, to participate in promotional events organised by the NCP. However, the NCP has not requested financial resources for external mediators and fact-finding research into specific instances in the past few years. Several stakeholders consider limited resources as one of the main challenges for the NCP. Some stakeholders note the need for additional financial resources to ensure the NCP's access to external expertise, and further strengthen its promotional activities.

Reporting to the OECD and at national level on NCP activities

Reporting to the OECD

The NCP reports annually to the OECD and all its reports until 2015 are publicly available.²⁵ For the following years, the NCP publishes information on its activities on its webpage.²⁶

Reporting to the executive and/or to Parliament

Regarding reporting to the NCP staff's hierarchy in the Ministry, the NCP presents *ad hoc* i) reports on its activities and ii) notes on specific instances.

The NCP does not report to Parliament.

Oversight

The NCP does not have an oversight body. The CSR Board reports on an annual basis on the NCP's activities to the Minister of Development Funds and Regional Policy. The NCP prepares these reports which provide a general update without details on ongoing specific instances.

	Finding	Recommendation
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²⁵ NCP webpage, [Archive 2001-2015](#).

²⁶ NCP webpage, [Polish OECD NCP Activities](#).

1.1.	<p>The NCP has operated with the same lead staff member since 2016, which ensures continuity and strong institutional memory. Stakeholders welcome the expertise and institutional knowledge of the two NCP staff members. However, the NCP's human resources have decreased in the past five years despite the increased interest in RBC from stakeholders.</p>	<p>The human resources of the NCP should be reinforced, notably with staff dedicated to promotional activities and communication. The NCP should also ensure continuity in case of staff changes in the future through a handover strategy.</p>
1.2.	<p>The current NCP staff is praised across stakeholders for their knowledge, impartiality and integrity, which translates into high levels of trust from stakeholders. However, stakeholders perceive a risk of conflicts of interest in the future, due to the NCP's location in the Ministry of Development Funds and Regional Policy.</p>	<p>Poland should establish formal impartiality safeguards through consultation and cooperation with stakeholders. This could notably be achieved by institutionalising current NCP practices and operating procedures, including on independent decision-making and absence of reporting lines on the substance of cases beyond the NCP, and a conflict-of-interest policy. The Guide for NCPs on building and maintaining impartiality may provide useful guidance in this regard.</p>
1.3.	<p>The CSR Board has raised the NCP's visibility through dissemination of information and high-level feedback on the NCP. However, it does not ensure meaningful engagement with and input from stakeholders on the NCP's work.</p>	<p>The NCP should ensure meaningful engagement with stakeholders beyond the CSR Board. This could notably be achieved through the creation of an NCP advisory board with targeted membership covering different thematic areas under the Guidelines and balance of views of different stakeholder groups.</p>

4 Promotion of the Guidelines

Promotional plan

The NCP has adopted a promotional plan every year since 2017. The promotional plans consist of a list of actions, potential cooperation partners and representatives to engage, type of action, and an indicative time period for each action. Plans fall under the Department's plan of work. As such, they are not publicly available. Poland provided relevant copies to the peer review team for the purpose of the peer review. The plan for 2023 includes:

- meeting with stakeholders on the targeted update of the Guidelines;
- two webinars on (i) the specific instance process and (ii) international RBC standards in view of regional developments;
- translation of the updated Guidelines and documentation for the financial sector into Polish;
- areas for cooperation with the Permanent Representation of Poland to the OECD on RBC-related issues;
- the first awareness survey to be conducted by the NCP in the private sector.

The NCP has been able to establish strong partnerships among parts of the government and key stakeholder representatives, including academic representatives in particular, by:

- promoting the OECD Guidance on Due Diligence for RBC and sectoral guidances with the private sector, notably through events and meetings with business representatives to present i) the OECD standards and tools and support businesses in the implementation of European Union (EU) regulations; and ii) sectoral due diligence Guidance following its adoption by the OECD and translation into Polish;
- organising dedicated consultations and meetings for feedback from stakeholders. Consultations recently focused on the targeted update of the Guidelines. In 2016-2018, these meetings notably served to establish the NCP within its new location at the Ministry;
- ensuring high-level government representation in exchanges with stakeholders, including through a letter from the Minister of Investment and Development to the presidents of 140 Polish businesses in the garment and footwear sector in February 2019 to share the translated version of the respective sectoral guidance;
- facilitating regular exchanges through face-to-face meetings with stakeholders, response to enquiries by email or phone, and cooperation through the members of the CSR Board.

Stakeholders recognise the intensity, quality, and strategic approach of the NCP's promotional activities. They welcome the impact of the NCP's promotional efforts on corporate culture in Poland, and the availability of material in Polish. They further welcome sectoral events and note the success of the NCP's efforts to reach out to businesses in the different sectors. One CSO

representative suggests that there is a link between the NCP's enhanced promotional activities and the number of received specific instances. Another CSO representative expresses satisfaction at the openness of the NCP in cooperating to reach out to stakeholders beyond those familiar with RBC. One academic representative further highlights the NCP's success in involving stakeholders in active interaction and multilateral dialogue.

Despite the NCP's strong promotional strategy and activities, the NCP and several stakeholders recognise opportunities to further raise the visibility of the Guidelines, the NCP itself, and the specific instance process. Business stakeholders note opportunities to broaden the NCP's audience beyond stakeholders already aware of the Guidelines, in particular stakeholders active at regional level, small and medium-sized enterprises (SMEs), and SOEs beyond those already engaged in the NCP's work. The NCP could also establish synergies with key partners active at regional level, including the Social Dialogue Council and large CSO coalitions. Some stakeholders further noted opportunities for promotion through different formats, including an awareness survey, activities with thematic focus (e.g. positive outcomes of specific instances), and practical training for different groups on due diligence in practice, submission of specific instances and the different phases of the process. They agree that additional human resources are necessary to move in this direction and address a broader public.

Information and promotional materials

The NCP disseminates information on its mandate and the Guidelines through a booklet, translated material, and stands promoting NCP publications at the Ministry.

The NCP issued an information booklet in paper and digital format in 2018 in both Polish and English (see Figure 4.1). The booklet provides an overview of RBC, OECD RBC standards, the NCP network and the NCP itself. It describes i) the concepts of RBC and CSR; ii) the OECD institutional framework, including the Working Party on Responsible Business Conduct, the NCP network, and the adoption of the Guidelines; iii) key concepts of RBC standards, including the notional of 'multinational enterprise', stakeholder engagement, and the role of government in promoting RBC; iv) the thematic areas covered by the Guidelines; v) the scope of due diligence guidances and the six-step due diligence process; vi) the Polish NCP, including a general presentation of its mandate, milestones since its establishment and contact details; vii) an overview of the specific instance process and a link to the submission form; viii) the NCP webpage and relevant link. The booklet is sixteen pages long and is regularly updated to reflect developments (e.g. number of Adherents to the Guidelines). It was last updated in June 2023. At the time of the on-site visit, the brochure was updated to reflect institutional changes of the NCP as well as to introduce the 2023 version of the Guidelines.

Figure 4.1. Cover page and content of the Polish NCP's information booklet



Source: Polish NCP (2023)

The NCP also provides translated versions in Polish of the general OECD Due Diligence Guidance, and six sectoral guidances, specifically i) the OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector; ii) the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas; iii) the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector; iv) the OECD-FAO Guidance for Responsible Agricultural Supply Chain; v) the OECD Guidelines on Responsible Business Conduct for Institutional Investors; and vi) the OECD Guidelines on Due Diligence for Responsible Corporate Lending and Securities Underwriting. The NCP notably ensured the translation of the guidances through partnerships, including a partnership between the Ministry, the CSO Responsible Business Forum and the state-owned enterprise in the natural gas sector Polskie Górnictwo Naftne i Gazownictwo (PGNiG) in 2016, and a partnership involving two Ministries, five businesses, three business associations, and five CSOs in 2017. The NCP disseminates the translated guidances through promotional events with high-level speakers and participants from different stakeholder groups (see also below).

Stakeholders welcomed the variety of information and promotional materials and channels used by the NCP. They express satisfaction at the clear presentation of RBC standards in a changing regulatory environment and timely updates. Business representatives notably welcome information from the NCP on the interplay between the Guidelines and the EU Taxonomy Regulation.²⁷ Some stakeholders would also appreciate more information in promotional material on the specific instance process.

²⁷ [Regulation \(EU\) 2020/852](#) of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088.

Promotional events

The NCP is very active at national and regional level in organising and participating in events. The NCP organised and co-organised three to 11 events per year since 2016 (see Annex C Promotional Events), with an average of 5.4 events per year. From 2016 to 2022, the NCP organised 88, which were attended by approximately 10 thousand participants. The NCP was particularly active in 2017 with 32 events (both organised or co-organised by the NCP and participated in) attended by 2 670 participants. In 2021 and 2020, the NCP managed to maintain its promotional efforts despite the Covid-19 pandemic through in person meetings and webinars with strong participation, including 3 500 participants online. The NCP currently uses a banner in promotional events as part of its visual identity (see Figure 4.2).

Figure 4.2. Banner of the Polish NCP



Source: Polish NCP (2023).

The NCP organises high-quality events for broad and diverse audiences as well as more targeted activities for government, stakeholder representatives, NCPs (see also Section below on Cooperation amongst NCPs), and the general public (see Box 4.1. for the most recent event organised by the NCP). The NCP reaches out to these groups through several communication channels. Targeted events often focus on business representatives, including i) management and supervisory boards of large listed and non-listed companies; ii) professionals in the financial sector (including bank, insurance company, financial institution, sector organisation representatives and credit intermediaries); and iii) representatives of companies subject to EU regulations on non-financial reporting. Events take various formats depending on the topic and public, including targeted trainings with key stakeholders, events with boards of large Polish companies, and dedicated consultations and meetings for feedback.

Box 4.1. Event organised by the Polish NCP on the 2023 version of the Guidelines



On 27 June 2023, the NCP organised a public conference on “Responsible business conduct and stakeholder engagement in accordance with the new text of the OECD Guidelines for Multinational Enterprises”. The conference took place back-to-back with the peer review on-site visit.

The conference covered the main changes in the 2023 version of the Guidelines, the negotiation and consultation process, including the engagement and role of stakeholders, and a panel discussion on the implementation of the Guidelines by businesses.

Speakers included the Chair of the WPRBC, the Director General of the Ministry of Development Funds and Regional Policy, the NCP, the TUAC Chair, the President of the Board of the Polish Institute for Human Rights (OECD Watch member), and directors of Polish businesses on RBC and sustainable development issues. The Ukrainian NCP also presented the role of OECD RBC standards in rebuilding the Ukrainian economy. The conference took place in a hybrid format. Approximately 75 individuals attended in Warsaw. Participants included representatives of business and business associations (42), CSOs (14) and academia (four). Approximately 650 viewers followed the event online. The event was interpreted in English, Polish, and Polish sign language.

Source: [NCP Activities](#).

Topics covered in events organised or co-organised by the NCP include i) introducing the Guidelines and due diligence, in particular on key themes of interest for participants and newly translated versions of sectoral guidance; ii) obligations of non-financial disclosure; and iii) specific sectors, including the financial, garment and footwear, and agricultural sectors or thematic areas (e.g. environment); and iv) stakeholder engagement and trust in NCPs. The NCP organises events for both national and international audiences, in person or virtually. It has also organised training for public administration both at national and international level. The NCP ensures high-level participation in the events it organises (see also Box 4.2. below).

Box 4.2. Webinar organised by the Polish NCP on RBC due diligence standards



On 19 May 2022, the NCP organised a webinar on “Due diligence in responsible supply chains from the perspective of responsible business conduct standards”. The webinar focused on the issue of due diligence in view of ongoing discussions around a draft EU Directive on Corporate Sustainability Due Diligence. It notably covered:

- due diligence standards under the UN Guiding Principles on Business and Human Rights, the Guidelines and the OECD sectoral guidances;
- how the NCP’s activity contributes to strengthening responsible practices of Polish businesses;
- practical tips in the Guidelines for managing corporate risks;
- experts’ responses on supporting the corporate risk management process through due diligence.

The Minister of Development Funds and Regional Policy provided the opening remarks. Presenters included i) the President of the Board of the Polish Institute for Human Rights and Business; ii) the Polish NCP; and iii) a representative of the OECD Centre for Responsible Business Conduct. The event was interpreted in both Polish and English. A recording of the webinar is available on the YouTube channel of the Ministry Development Funds and Regional Policy.

Source: Polish NCP webpage, [Activities](#); [Recording of the event on YouTube](#).

Other landmark events organised or co-organised by the NCP since its establishment include the following:

- in November and December 2021, the NCP organised two webinars on climate change and best practices of Polish universities on environmental protection with participation of different stakeholder groups;
- in November and December 2020, the NCP organised two events focused on the mandate of NCPs to act as non-judicial grievance mechanisms with participation of different stakeholder groups;

- in May 2019, the NCP organised a meeting of Chief Executive officers of the Polish financial sector, sectoral business organisations, and Chambers of Commerce on sectoral RBC standards. During the meeting, the NCP presented OECD RBC standards for the financial sector and clarified the interplay with EU developments on sustainable financing;
- in October 2018, the NCP organised an international conference entitled ‘Asia-Europe Pathways Towards Responsible Consumption and Production: from Linear to Circular Economy’, attended by stakeholder representatives from more than 20 European and Asian countries;
- in October 2017, the NCP organised a conference on the implementation of the National Action Plan on Business and Human Rights in 2017-2020 with participation of government, CSO, and business representatives;
- in April 2017, the NCP co-organised a Conference on responsible business conduct on then newly adopted EU regulations on disclosure of non-financial data. Participants included management board members of large listed companies;
- in 2016, the NCP organised
 - a training on RBC for 16 public officials from eleven countries posted at the Trade and Investment Sections of Polish embassies;
 - a peer learning workshop for NCPs on non-financial information disclosure with participation of seven NCPs.

The NCP also participates regularly in several promotional events organised by others (see also Annex C). In its presentations, the NCP notably covers the OECD RBC standards, the NCP’s structure and mandate, and the specific instance process. Indicatively, the NCP i) participated in consultations organised by the Polish Institute for Human Rights and Business on the implementation of a project on access to remedy; and ii) made a presentation on corporate disclosure during a workshop organised by the Working Party on Non-Financial Reporting Development on the draft Corporate Sustainability Reporting Directive (CSRD) in October 2021.

Stakeholders overall welcome the proactive promotional efforts of the NCP and its responsiveness to invitations for events. Business and CSOs welcome in particular the webinars on the specific instance process and ‘moot’ specific instances presented in promotional events. They also note opportunities for the NCP to participate in events organised by others on Environmental, social, and governance (ESG) or debates on broad economic matters.

Webpage

The NCP has maintained a dedicated webpage on the Ministry website since 2016. At that time, the NCP consulted stakeholders on the webpage design. The webpage is available in Polish and English.²⁸

Some stakeholders would welcome a better positioning of the NCP webpage to strengthen its accessibility and visibility. The webpage is not easily found through online search engines. The Polish NCP webpage only appears as the second result with the term “KPK OECD”. In English, other Polish authorities with similar titles appear first. Access to the Polish version requires four clicks from the initial page of the Ministry. Some stakeholders, notably CSOs, propose establishing a dedicated website or ensuring a more visible webpage within the Ministry’s

²⁸ <https://www.gov.pl/web/fundusze-regiony/krajowy-punkt-kontaktowy-oezd> [Polish]

website. One CSO representative notes that the positioning of the webpage was better in the past. The NCP notes opportunities to improve the webpage and recently conducted an audit from a CSO on accessibility of the NCP and the specific instance process, in particular for potential new submitters.

Information available on the webpage of the NCP is comprehensive. It covers:

- a general description of the NCP's mandate and contact details;
- links to the NCP's booklet and an OECD note on Covid-19 and RBC;
- a tab on the Guidelines with a description of their scope and thematic chapters. The Polish version provides information on the targeted update of the Guidelines;
- a tab on the OECD Due Diligence Guidance with a description and relevant links;
- a tab on the sectoral guidances with the respective links;
- a tab on the NCP's activities with an overview of events organised and co-organised by the NCP and the NCP's participation in events organised by others since 2016;
- a tab on the NCP network with a general description and a link to the OECD webpage on the network;
- a tab on the specific instance process with a link to the case-handling procedures and the flowchart in English, as well as the submission form in Polish;
- four tabs on the case-handling procedures in Polish, English, Russian, and Ukrainian;
- a tab entitled 'Notifications' with links to officially published by the NCP documents related to specific instances;
- a tab entitled 'Archive 2001-2015' with links to the NCP's annual reports in the respective years.

The NCP does not promote its work through social media. Stakeholders indicated that social media could be useful to disseminate updates on the Guidelines and the NCP's work. This would broaden the NCP's reach, in particular among businesses which are often active on social media.

Stakeholders overall welcome the level of detail on the NCP's webpage. They further welcome the availability of material in other languages, including Russian and Ukrainian, and regular updates to the webpage. Business representatives would welcome a more user-friendly version to allow for easy access to promotional material. This could be achieved through an updated categorisation of different items available on the webpage. CSO representatives would welcome public information on the NCP's budget and reporting at national level, and an update to the categorisation of information.

Requests for information

The NCP has their contact details listed on the webpage (postal address, email and telephone). It invites users to contact it with any enquiries. It responds by email, phone, and/or official letter. Stakeholders, including businesses and business organisations, welcome the responsiveness of the NCP to their enquiries and appreciate the reliability and quality of information provided by the NCP.

Cooperation amongst NCPs

The NCP engages with other NCPs through multilateral and bilateral meetings (see Chapter on Specific Instances below). The NCP also organises events for other NCPs and participates in events organised by other NCPs. These include regular participation in events organised by other NCPs in the region, and participation in events organised by Croatia and Ukraine in 2018 and 2015 respectively, in view of the then ongoing process of adherence to the Guidelines. The NCP's presentations raised awareness on the double mandate of NCP and stakeholder engagement.

The NCP has also been an active participant in the meetings of the regional network of NCPs of Central and Eastern Europe.

	Finding	Recommendation
2.1.	<p>The NCP has a strong promotional strategy, and has adopted annual promotional plans since 2017. In addition to high quality events in different formats, and a promotional booklet, the NCP has translated into Polish and disseminated the Guidelines and OECD due diligence guidances. Stakeholders note that the NCP needs to reach out to stakeholders who are not aware of the Guidelines and the NCP. They would also welcome more practical advice.</p>	<p>Building on its strong promotional activities, the NCP should seize opportunities for:</p> <ul style="list-style-type: none"> • promotion among stakeholders who are not already aware of RBC standards, including for example through i) events at regional level; ii) stronger outreach to small and medium-sized enterprises (SMEs) and trade unions; iii) outreach to state-owned enterprises (SOEs) on the relevance of the Guidelines for their activities; iv) events with young professionals and boards of large Polish companies; v) partnering with possible actors that could add as multipliers (e.g. economic officers in embassies or investment promotion agencies); • promotion focused on practical training and implementation in different formats (e.g. awareness surveys, information on positive outcomes of concluded cases; best practices in implementation of due diligence standards; workshops on due diligence).
2.2.	<p>The NCP has maintained a dedicated webpage on the Ministry website since 2016 in both Polish and English. The webpage covers comprehensive information and is regularly updated. Stakeholders note opportunities to improve its discoverability and include more information on the NCP itself. The NCP is not active on social media.</p>	<p>The value of the NCP's webpage and social media as tools for visibility, accessibility, transparency, and accountability should be enhanced, through:</p> <ul style="list-style-type: none"> • a more user-friendly and easily accessible webpage; • additional information on the webpage, including on the NCP's structure and its work; • active social media presence.

5 Specific instances

Box 5.1. Terminology for the status of specific instances

- Specific instances concluded are those that the NCP found to merit further examination after the initial assessment and that have subsequently been closed. For such specific instances, the NCP will have offered its “good offices” (e.g. mediation/conciliation) to both parties.
- Specific instances not accepted are those that the NCP found not to merit further examination, or cases that have been withdrawn prior to the completion of the initial assessment and that have therefore been closed.
- Specific instances closed include both specific instances that have been concluded and those that were not accepted.
- Specific instances that are ongoing are those that are not yet closed. These include submissions received by the NCP, both those awaiting initial assessment, as well as those accepted by the NCP.

Source: OECD (2023) [Annual Report on the activity of National Contact Points for Responsible Business Conduct in 2022](#).

Overview

As of the date of the on-site visit, the NCP had received nine specific instances in total (seven since 2011). In total, two specific instances were ongoing, five specific instances had been concluded by the NCP, and two were not accepted.

Among the seven closed cases:

- two were concluded with agreement;²⁹
- one was concluded with partial agreement;³⁰
- two were concluded without agreement and without recommendations;³¹
- two were not accepted.³²

²⁹ Specific instance 5 - advertisement of furnace sale, Specific instance 6 – information disclosure in non-financial statement.

³⁰ Specific instance 7 – environmental impacts of oil refinery and waste treatment plant.

³¹ Specific instance 1 – Sexual harassment claim, Specific instance 3 – Employment relations in food distribution.

³² Specific instance 2 - dismissal of employee following enquiries, Specific instance 4 - discrimination at work in a Polish subsidiary.

The main sectors concerned by closed specific instances are accommodation and food service (two), and information and communication (two), followed by electricity, gas, steam and air conditioning supply (one), financial and insurance activities (one) and mining (one).

In terms of notifiers, trade unions and individuals have submitted three out of nine cases each (33%). They are followed by CSOs (two cases) and other interested parties (social movement representative) (one case). The most frequently raised chapters of the Guidelines in cases handled by the NCP are the chapters on General Policies (II) (seven cases), Environment (VI), Human Rights (IV), and Employment and Industrial Relations (V) (four cases each).

An overview of all cases handled by the NCP is available in Annex D.

Case-handling procedures

Overview

The case-handling procedures of the NCP are available on the NCP's webpage in Polish,³³ English,³⁴ Russian,³⁵ and Ukrainian.³⁶ The case-handling procedures were last updated in October 2019 and are based on the 2011 version of the Guidelines' Implementation Procedures. During the peer review, the NCP noted its plans to align its case-handling procedures and the flowchart (see below) with the 2023 version of the Guidelines and Procedures by the end of 2023.

The webpage also provides a link to a flowchart on the specific instance process (see Figure 5.1) in the four languages, and a submission form in Polish. The NCP informs potential notifiers about filing a case and the process through promotional events and available information channels.

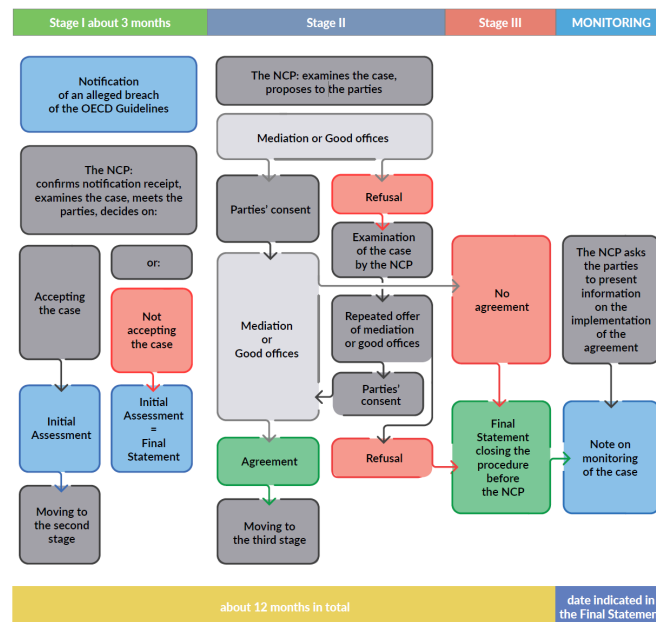
³³ <https://www.gov.pl/web/fundusze-regiony/procedura-postepowania-przed-kpk-oecd> [Polish]

³⁴ <https://www.gov.pl/web/fundusze-regiony/documents> [English]

³⁵ <https://www.gov.pl/web/fundusze-regiony/poland-ncp-conduct-procedure--russian-version> [Russian]

³⁶ <https://www.gov.pl/web/fundusze-regiony/poland-ncp-conduct-procedure--ukrainin-version> [Ukrainian]

Figure 5.1. Flowchart of the specific instance process before the Polish NCP



Source: Polish NCP booklet (2023).

Several stakeholders welcome the flowchart and supporting material clarifying the specific instance process. They also express satisfaction at the clarity and level of detail in the case-handling procedures. They welcome the NCP's efforts to disseminate information on the case-handling procedures, notably through the booklet and promotional events. They propose that the NCP continue its efforts with training for submitter groups in small teams, and those not already familiar with the Guidelines and the NCP. Business and CSO representatives asked for information on protection of whistleblowers and against risks of reprisals. The updated case-handling procedures would need to address the issue to align with the 2023 edition of the Guidelines and Procedures, which includes language on reprisals (Section I.C.9 of the Procedures; paras. 26-28, 47 of the Commentaries on the Implementation Procedures).

The case-handling procedures open with a presentation of the NCP's mandate, and the objectives of the specific instance process. They then provide an overview of the specific instance process and key questions addressed in the case-handling procedures (see Table 5.1), and present key terms, including the Guidelines, 'multinational enterprise', NCP, RBC, 'notification' and 'specific instance'. The case-handling procedures refer consistently to specific instances as 'notifications'. The same term is used in the English version of the NCP's webpage.

The case-handling procedures clarify that the NCP is responsible for interpreting the Guidelines (Part A Item 8). If needed, the NCP may take into consideration similar specific instances handled by other NCPs, reach out to other NCPs, and/or seek the assistance of the OECD Investment Committee (see also Section below on Request for Clarification).

The case-handling procedures provide the possibility for the NCP to derogate from its case-handling procedures (Part B Item V.3) to ensure flexibility. The NCP has not applied this provision in practice.

Table 5.1. Structure of the case-handling procedures of the Polish NCP

Part	Topic
A.	General Rules
	1. Terms and abbreviations
	2. General rules of conducting procedure before the NCP
	3. Stages and duration of the procedure before the NCP
	4. Who can submit a notification of an alleged breach of the OECD Guidelines?
	5. To which NCP should a notification of an alleged breach of the OECD Guidelines be submitted?
	6. What may a notification of an alleged breach of the OECD Guidelines be related to?
	7. How are the OECD Guidelines interpreted?
	8. Rules of maintaining transparency of the process and confidentiality.
	9. Rules of documenting the case in the procedure before the NCP.
B.	Conduct Procedure before Poland's NCP
	I. Stage one: from receiving the notification to the preparation of an Initial Assessment
	II. Stage two: accepting the case to be conducted by the NCP and aiding the parties in resolving the dispute
	III. Stage three: ending the procedure before the NCP, publishing the Final Statement
	IV. Monitoring of the agreement
	V. Permitted exceptions to the conduct procedure before Poland's NCP
C.	Flowchart of Conduct Procedure before the NCP

Source: Polish NCP case-handling procedures (2023)

Filing a complaint

Part A Items 4-7 deal with the filing of a case and its admissibility. According to the case-handling procedures:

- any party concerned, also referred to as 'notifier', may submit a specific instance. Notifiers may be employees or others, including trade unions and CSOs. The notifier does not necessarily have to be affected by the corporate conduct, but needs to prove its connection to the case (Part A item 4);
- the specific instance should concern the conduct of a multinational enterprise based in Poland or a multinational enterprise operating in Poland and based in an Adherent country. The NCP would thus not accept a specific instance involving a multinational enterprise operating in Poland and based in a non-Adherent country, which does not align with the 2011 version of the Guidelines, and would not align with the 2023 version (Chapter I (Concepts and Principles), para. 3). The NCP noted its plans to align the updated case-handling procedures with the Guidelines on this issue.

Specific instances can be submitted online through a submission form available in Polish only. The form requires the notifier to submit the following information in Polish:

- background information:
 - personal contact details of the notifier and, if applicable, name of the notifier CSO or trade union;
 - in case of multiple notifiers, a signed statement should be provided in addition to the submission form. The statement should provide that the notifier in the submission form represents the others;
 - whether the notifier has been impacted by the alleged corporate conduct;
- subject of the submission:

- details on the concerned company, including location of head offices, postal address, type of activity, and names of concerned individuals if applicable and available;
- link with the Guidelines: the notifier is asked to tick the box to the relevant Chapter(s) of the Guidelines;
- description of the facts and issues, including their duration and reaction of supervisors with a link to the relevant Chapter(s) of the Guidelines;
- description of any previous efforts to address the issues;
- any other relevant information, including attached documents;
- data protection and transparency: the submission form notes the importance of ensuring the confidentiality of information shared by the parties, meetings, and discussions held in the process. The form also requires the notifier to specify any information which should remain confidential and provide relevant justification.

Stakeholders welcome the availability of the submission form and the clarity on the requested information. One CSO representative notes that it is possible to make a complete submission based on the information available on the NCP's webpage. However, CSO and trade union stakeholders note difficulties by notifiers in filling the form, downloading, and uploading the document on the webpage. They noted that some submitters had to receive support from specialists to build an admissible submission. Stakeholders would thus welcome, first, additional guidance on submission requirements and, second, the possibility to complete the form directly on the NCP webpage.

The NCP only accepts cases submitted in Polish. The NCP explained that notification in other languages, including English, is not available for two reasons. Firstly, national legislation obliges Polish authorities to conduct proceedings and publish outcomes in Polish. Secondly, accepting notification and conducting proceedings in other languages would require additional resources for translation and interpretation. Stakeholders note that the availability of the submission form only in Polish limits the accessibility of the NCP. They ask for the possibility to submit a specific instance in other languages, including English. The accessibility of the mechanism would be strengthened by providing a degree of flexibility in allowing notifications in other languages than Polish from non-Polish speakers where necessary.

Coordination with other NCPs

The case-handling procedures provide that

- a case should be submitted to the NCP of the country where the alleged non-observance of the Guidelines took place. If the concerned country is a non-Adherent, the case should be submitted in the country where the enterprise has its head office (Part A Item 5);
- the NCP informs other NCPs on received specific instances within ten days from receipt if they are concerned based on the location of the parent enterprise or the enterprise's operations (Part B Section I.1).

Initial assessment

The case-handling procedures specify the elements taken into consideration by the NCP to decide whether the specific instance merits further examination (Part B Item 2). In particular, the NCP will perform an initial assessment of the case based on the following elements:

- the identity of the notifier and the reasons for their interest in the case;

- whether the case is significant and justified;
- whether there is a connection between the enterprise's activity and the case;
- whether there are alternative appeal mechanisms or legal procedures (including judicial proceedings);
- in case of ongoing parallel proceedings, whether moving forward with the specific instance process is possible;
- whether similar cases have been considered (or similar procedures are being conducted) in the context of other national or international procedures;
- whether the NCP's involvement may contribute to the implementation of new good practices within the scope of RBC.

The initial assessment criteria do not align with the 2011 version of the Guidelines (para. 25 of the Commentaries on the Implementation Procedures), and would not align with the 2023 version (para. 33 of the Commentaries on the Implementation Procedures) in the following respects: whether the issue is material and substantiated and whether the examination of the issue would contribute to the purposes and effectiveness of the Guidelines.

According to the case-handling procedures, and during the initial assessment phase, the NCP organises separate meetings with each party, presents cooperation opportunities, and discusses the procedure in detail. The NCP then decides whether to accept the case (Part B Items I. 3-4).

Under the case-handling procedures, the NCP publishes an initial assessment statement in both scenarios:

- if the case is accepted, the draft statement includes the names of parties, the subject of the submission referring to relevant chapters of the Guidelines, a summary of actions taken by the NCP, and the justification of the decision (Part B Item I. 5);
- if the case is not accepted, the draft statement includes the names of the parties unless otherwise decided (see also Section below on confidentiality and transparency) and the same elements as above (Part B Item I. 6).

The NCP allows parties to provide comments on the draft initial assessment statements. It has the discretion to integrate them (Part B Items I.7-8).

The NCP has the discretion to not make an initial assessment statement publicly available in special cases (Part B Item V.1). The case-handling procedures do not further specify what would constitute a 'special case' (see also below Section on Analysis of NCP statements, Accepted cases). In practice, the NCP publishes short information notes instead of initial assessment statements to incentivise parties to engage in the good offices phase and prevent long exchanges on the wording. The NCP should align its case-handling procedures with the Procedures by providing that a statement is made publicly available in all non-accepted cases (para. 40 of the Commentaries on the Implementation Procedures).

The case-handling procedures provide the possibility for the notifier to withdraw a submission before the end of the initial assessment phase "in special cases" (Part B Item V.2). After that point, a withdrawal is not accepted. One trade union representative notes that the term 'special cases' needs to be further specified to ensure clarity of the process and alignment with the core effectiveness criteria of transparency, predictability, and compatibility with the Guidelines.

Mediation or Good offices

According to the case-handling procedures, and after acceptance of the case, the NCP takes steps to facilitate an agreement between the parties (Part B Item II). The NCP may propose mediation or discussions with the active support of the NCP, also called good offices (Part B Item II.2). According to the case-handling procedures,

- mediation is i) voluntary and confidential; ii) conducted by the NCP's mediator or an external mediator if needed, paid by the NCP; iii) conducted in accordance with the Guidelines (Part B Item II.3);
- good offices are joint talks conducted with the support of the NCP through mediation and negotiation techniques. The NCP provides communication support and space for talks, while ensuring respect of confidentiality (Part B Item II.4).

If the enterprise refuses repeatedly to engage in mediation or good offices, the NCP proceeds with its independent examination of the case (Part B Item II.5). One trade union welcomes this mention in the case-handling procedures.

One CSO representative invites the NCP to provide for the possibility of virtual meetings in the case-handling procedures. One trade union representative requests more information in the case-handling procedures on the content and principles of mediation.

Conclusion of the specific instance

Part B Item III describes the stage of drafting of a final statement. It specifies the elements to be included in the statement (Part B Item III.1, 4), including

- the names of the parties, concerned Chapters of the Guidelines, a summary of actions undertaken by the NCP, a summary of facts, assessment of the case, and information on follow-up;
- if reached, the text of the agreement or extracts, if parties consent to publication;
- recommendations to the enterprise, if considered justified.

The NCP allows parties to provide comments on the draft final assessment statements. It has the discretion to integrate them (Part B Items III.6-7).

Case follow-up

Part B Item IV provides for follow-up, called 'monitoring', to specific instances concluded with agreement. The NCP determines a date for the parties to report on the implementation status of an agreement already in the final statement (Part B Item III.5). The NCP may invite the parties to a meeting to discuss implementation details or assess the enterprise's conduct after conclusion of the case (Part B Item IV.2).

Follow-up statements are called 'monitoring notes'. Based on the information shared by the parties, the NCP prepares a 'monitoring note' that includes basic case information, details of the agreement, steps taken for implementation, and explanations if the agreement was not implemented as expected or the enterprise did not implement recommendations. The draft note is shared with the parties for comments (Part B Items IV.3-4).

The case-handling procedures do not provide for follow-up on recommendations, as suggested in the 2011 version of the Guidelines (para. 36 of the Commentaries on the Implementation Procedures, and mandated in the 2023 version (para. 46 of the Commentaries on the

Implementation Procedures). The NCP should align its case-handling procedures with the Procedures by providing for follow-up on recommendations.

Indicative timeframes

The case-handling procedures set indicative timelines for the process overall and for the initial assessment phase. In line with the indicative timeframe in the Procedures (Commentaries, paras. 51-52), Part A Item 3 set three months for the initial assessment phase and twelve months for conclusion of the case. However, the case-handling procedures do not set indicative timelines for the other phases of the process, which does not align with the 2011 version of the Guidelines (Commentaries on the Implementation Procedures, para. 40), and would not align with the 2023 version (Commentaries on the Implementation Procedures, para. 51). The NCP should align its case-handling procedures with the Procedures by setting indicative timeframes of two and three months for coordination and issuance of the final statement respectively.

The case-handling procedures also set intermediary deadlines:

- ten days for confirmation of receipt to the notifier, notification of the company and of other concerned NCPs (Part B Section I.1);
- ten days for comments from the parties on the draft initial assessment and final statements (Part B Section I.7, Part B Section III.6) and monitoring note (Part B Section IV.4).

Confidentiality and transparency

The case-handling procedures include a section on transparency and confidentiality of the specific instance process (Part A Item 9) and rules on documentation (Part A Item 10). It provides that:

- as a principle, transparency of functioning is considered the general rule of the NCP's operation. However, balance between transparency and confidentiality may be necessary in order to ensure the parties' confidence in the process and the NCP, and the effectiveness of adherence to the Guidelines;
- the NCP

ensures the confidentiality of business information and other data as necessary, including interests of the concerned parties;

maintains full confidentiality of meetings and discussions with the parties; and

informs the parties during the process about confidentiality and transparency arrangements;

- published documents may include information on individuals impacted by corporate conduct only following their consent;
- documents shared in the process are considered confidential and are not subject to legislation on access to public information, with the exception of information published on the NCP's webpage;
- an agreement of the parties or overview of discussions may be included in a final statement only following their consent, and parties cannot publicise information on the ongoing specific instance process without the consent of the other parties and the public.

One trade union representative invites the NCP to update its case-handling procedures to i) draw the link between confidentiality and good faith; ii) invite the parties to agree on confidentiality terms as part of terms of reference for mediation or good offices; and iii) give

more discretion to the parties to decide on the impact of a breach of confidentiality terms on the process.

The submission form also includes a section on 'Protection of Information and Transparency of Operations' (see Section above on Filing a Complaint).

The case-handling procedures provide for the possibility to maintain confidentiality of the identity of the parties only for initial assessment statements in non-accepted specific instances (part B Item 6.a.).

Impartiality and avoidance of conflict of interest in the handling of specific instances

The case-handling procedures do not address impartiality and conflict of interest that the NCP staff or CSR Board members may face in specific instances.

The NCP notes that national legislation on independence of public officials applies to NCP staff (see Chapter on Institutional Arrangements above).

Parallel proceedings

The case-handling procedures specify that the NCP considers parallel proceedings at the initial assessment phase of the process (Part B Section I.2.d-e) (see also Section above on Filing a Complaint). The submission form also requests any relevant information from the notifier. When deciding whether to accept the case, the NCP examines in particular:

- whether alternative appeal mechanisms or legal procedures are available;
- in case of ongoing parallel proceedings, whether moving forward with the specific instance process is possible.

One trade union representative notes the need to ensure alignment of the case-handling procedures with the Guidelines on parallel proceedings. The representative notably recalls that parallel proceedings should not necessarily preclude the NCP from offering good offices (see 2011 and 2023 version of the Guidelines, para. 26 of the 2011 Commentary and para. 35 of the 2023 Commentaries).

Specific instances in practice

Coordination with other NCPs

To date, the NCP has coordinated with other NCPs in at least five cases (see Table 5.2). The NCP also informed the NCP where the parent enterprise is located, in three more cases it led.³⁷

One NCP provided feedback on their cooperation with the Polish NCP. The NCPs had cooperated in the context of one specific instance as supporting NCPs. The NCP noted the outstanding reactivity and eagerness of the Polish NCP to provide support on the Guidelines and the specific instance process. That NCP further noted the Polish NCP's strong expertise.

³⁷ Specific instance 4 - discrimination at work in a Polish subsidiary, Specific instance 5 - advertisement of furnace sale, Specific instance 7 - environmental impacts of oil refinery and waste treatment plant.

Table 5.2. Specific instances where the Polish NCP has coordinated with other NCPs

Specific instances	Lead NCP	Supporting NCP(s)
Specific instance 8 - environmental impact of production plants	Poland	France
A family in central Europe, supported by an Australian national & a French Group (2020)	France	Australia, Austria, Germany, Netherlands, Poland, United States
International Ice Hockey Federation (IIHF) and the Polish Ice Hockey Players Association (2019)	Switzerland	Poland
Specific instance 2- Dismissal of employee following enquiries	Poland	France
Specific instance 1 – Sexual harassment claim	Poland	United States

Source: OECD NCP Database (2023)

Non-accepted cases

Two out of nine specific instances received have not been accepted by the NCP. In these cases, reasons to not accept the case included:

- i) limited information in the submission and exchanges with the notifier on facts and allegations; ii) there did not seem to be a link between the subject of the complaint (dismissal of an employee) and the enterprise's alleged misconduct; iii) accepting the case would not clearly contribute to the effectiveness of the Guidelines, notably due to parallel proceedings and limited information;³⁸
- i) the NCP's assessment that the corporate practice aligned with the applicable national framework; and ii) parallel judicial proceedings on the same issues, including eleven closed and seven then ongoing.³⁹

The NCP has published a statement in one of the two non-accepted specific instances on its webpage.⁴⁰ The NCP's webpage does not provide information on the other non-accepted case.⁴¹ However, the OECD database of specific instances provides a link to the statement in this case.⁴² The NCP notes that it publishes statements on its webpage only for cases closed after 2016. This does not align with either the 2011 or the 2023 version of the Procedures, that mandate the publication of final statements after a case is not accepted or concluded (2011 Procedural Guidance, Section I.C.3.; 2023 Procedures, Section I.C.4).

Accepted cases

Out of nine cases received, seven have been closed. Out of those seven cases, five were concluded and two were not accepted. Outcomes in cases in which the NCP offered mediation or good offices include the following:

- two cases were concluded with agreement following good offices, *i.e.* dialogue between the parties with the support of the NCP, and one was concluded with a partial agreement;⁴³

³⁸ Specific instance 2 - dismissal of employee following enquiries.

³⁹ Specific instance 4 - discrimination at work in a Polish subsidiary.

⁴⁰ Specific instance 4 - discrimination at work in a Polish subsidiary.

⁴¹ Specific instance 2 - dismissal of employee following enquiries.

⁴² [Violations of the general policies of the Guidelines in Poland.](#)

⁴³ Specific instance 5 - advertisement of furnace sale; Specific instance 6 – information disclosure in non-financial statement.

Box 5.2. Grupa OLX Sp. z o.o. and Frank Bold Foundation

On 9 April 2018, the Polish NCP received a specific instance from CSO Frank Bold Foundation alleging that the conduct of Grupa OLX Sp. z o.o. (Grupa OLX), the Polish subsidiary of a Dutch multinational internet service company, did not align with Chapter II (General Policies), Chapter VI (Environment), and Chapter VIII (Consumer Interests). Frank Bold Foundation alleged in particular that Grupa OLX allowed clients to advertise the sale of furnaces on its platform, and to indicate that they could be used to burn processed oil and discarded wooden railway sleepers, which are considered to be hazardous waste and prohibited under law. According to the notifier, the alleged conduct contributed to air pollution in Poland.

In its initial assessment on 25 June 2018, the NCP decided to accept the case after informing the Dutch NCP. The parties agreed to enter good offices. After one meeting organised by the NCP with both of them, the parties led the dialogue directly with the participation of the NCP. The NCP also coordinated with legal experts within the Ministry. On 13 June 2019, the NCP concluded the case with agreement between the parties. According to the agreement i) Frank Bold Foundation would monitor the content of advertisements to avoid misleading consumers; ii) Grupa OLX would delete advertisements violating environmental protection provisions; iii) Franck Bold Foundation would support Grupa OLX in its environment protection measures, aligned with environmental protection and sustainable development principles. During the good offices phase, the company had already taken such measures following indications of the notifier.

In its monitoring note on 28 July 2020, the NCP noted, among others, that

- Grupa OLX removed 285 advertisements identified by Frank Bold Foundation. The company also undertook their own review and removed 16 629 advertisements containing offers for furnaces burning processed oil;
- due to heavy workload and the COVID-19 pandemic, Frank Bold Foundation provided partial support;
- Grupa OLX had carried out training for staff and informed clients to ensure advertisement content aligned with key standards.

The NCP recommended that Grupa OLX follow the same approach on training, awareness-raising and cooperation with external partners, and that Frank Bold Foundation maintain a long-term cooperation with the company.

Parties shared very positive experiences from the specific instance process and noted the successful outcome. They welcomed the professionalism, openness, and expertise of the NCP, as well as its capacity to bring parties to the table and facilitate open dialogue and agreement. They further welcomed the opportunity to provide comments on the draft statements and highlighted the clear and transparent process. Positive outcomes included the company's strengthened ability to identify issues related to protection of the environment and sustainability beyond the specific instance.

- one case was concluded with partial agreement following good offices:⁴⁴ the NCP organised one virtual meeting with both parties due to social distancing measures linked to the Covid-19 pandemic. The NCP organised a second meeting in person with both parties, and held one additional in person meeting with each party. The parties reached partial and confidential agreement during the final common meeting in person.

⁴⁴ Specific instance 7 – environmental impacts of oil refinery and waste treatment plant.

- two older cases were concluded without agreement and without recommendations:
 - in one case,⁴⁵ the NCP closed the case in view of a final judicial decision on the same issues;
 - in one case,⁴⁶ the notifier trade union withdrew the case after two years of delay linked to the NCP's transfer from the Information and Foreign Investment Agency to the Ministry of Development Funds and Regional Policy.

The NCP decides whether to offer good offices or mediation after consulting the parties. It takes into consideration the interaction and possible animosity between the parties, and the notifier's expectations before offering both options. The NCP prioritises good offices as a unique process to identify common grounds between the parties with the NCP's support. Parties to concluded specific instances (see Boxes 5.1., 5.2.) welcomed the flexibility of the good offices and the capacity of the NCP to facilitate dialogue.

The NCP has not engaged an external mediator in practice. If needed, the NCP notes that an external mediator would be engaged under the Ministry's public procurement procedure. Some stakeholders noted the potential benefits from engagement of external mediators on specific topics.

The content of the NCP's final statements has evolved in recent years. Statements until 2017 were succinct and provided limited information, covering the relevant Chapters of the Guidelines, the sector of the involved company, the timeline of the process and communications of the NCP with the parties. They did not provide information on the facts and issues. The NCP now issues comprehensive statements that provide greater detail while ensuring clarity and a clear timeline reflecting procedural steps, exchanges with the parties, and the main issues.

The NCP has made recommendations and determinations in two accepted specific instances so far.⁴⁷ It noted the need for parties' openness to dialogue and interpretation of the Guidelines in future specific instances in Poland or other Adherent countries.

The NCP has published initial assessment statements in three⁴⁸ out of six accepted cases⁴⁹ and final statements in three⁵⁰ out of five concluded cases. In some other cases, the NCP published shorter "information notes", instead of publishing a more detailed initial assessment or final statement, with limited information. More specifically:

- in one concluded⁵¹ and one ongoing case,⁵² the NCP published a short information note to inform that it accepted the case without providing further detail. The notes state the type of notifier, date of submission and acceptance, and confidentiality of discussions during the good offices phase. In these cases, the NCP issued information notes instead of initial assessment statements for confidentiality reasons;

⁴⁵ Specific instance 1 – Sexual harassment claim.

⁴⁶ Specific instance 3 – Employment relations in food distribution.

⁴⁷ Specific instance 5 - advertisement of furnace sale, Specific instance 6 – information disclosure in non-financial statement.

⁴⁸ Specific instance 5 - advertisement of furnace sale, Specific instance 7 – environmental impacts of oil refinery and waste treatment plant, Specific instance 8 - environmental impact of production plants.

⁴⁹ This number, six, includes one of the two ongoing cases.

⁵⁰ Specific instance 5 - advertisement of furnace sale, Specific instance 6 – information disclosure in non-financial statement, Specific instance 7 – environmental impacts of oil refinery and waste treatment plant.

⁵¹ Specific instance 6 – information disclosure in non-financial statement.

⁵² Specific instance 8 - environmental impact of production plants.

- in one concluded case,⁵³ the NCP published a short information note about conclusion of the case. The NCP issued an information note instead of a final statement because the notifier had withdrawn the case.

Follow-up

The NCP has conducted follow-up in two⁵⁴ out of five concluded specific instances. These are the two cases which were concluded with agreement. The NCP published a monitoring note in both cases, approximately one and one and a half year after conclusion of the case. The monitoring notes provide a concise summary of the case and process until conclusion, the agreement between the parties, and measures reported by the parties under each element of the agreement. The NCP welcomed measures taken by the company and cooperation of the parties in both cases (see Boxes 5.1., 5.2.).

In one case,⁵⁵ the NCP stated that it would not conduct follow-up because the partial agreement reached between the parties covered issues beyond the competence of the NCP.

One academic expert welcomes the NCP's substantive follow-up in one case,⁵⁶ and expresses satisfaction at the educational and training activities undertaken by the NCP in relation to the case.

Box 5.3. Development Yes – Open Pit Mines No! Foundation & Group PZU S.A.

On 6 August 2018, the Polish NCP received a specific instance from CSO “Development Yes – Open Pit Mines No!” alleging that the conduct of PZU S.A. Group, a multinational state-owned Polish company in the financial sector, did not align with Chapter II (General Policies), Chapter III (Disclosure), Chapter IV (Human Rights), Chapter VI (Environment), and Chapter VIII (Consumer Interests). The notifier alleged in particular that PZU S.A. Group did not include information in its non-financial statement for 2017 about the environmental impacts and climate-related matters linked to the activities of the entities it insured.

On 8 November 2018, the NCP published a short information note to inform that it accepted the case. The parties agreed to enter good offices. After one meeting organised by the NCP with both of them, the parties led the dialogue directly with the participation of the NCP. On 26 July 2019, the NCP concluded the case with agreement between the parties. According to the agreement, PZU S.A. Group would include the majority of the expectations of “Development Yes – Open Pit Mines No!” on a human rights and environmental policy in its non-financial statement, on its website, or through a press statement. The parties also agreed to discuss the company's approach to greenhouse gas emissions, climate change, and global warming, in the non-financial statement.

In its monitoring note on 18 February 2021, the NCP noted, among others, that i) PZU S.A. Group's non-financial statement for 2019 covered the company's indirect impact on the environment based on Scope 1 and Scope 2 emission measurement standards; and ii) internal consultations on environmental, human rights, and sustainable investment policies were ongoing. The NCP recommended that PZU S.A. Group i) continue activities aimed at

⁵³ Specific instance 3 – Employment relations in food distribution.

⁵⁴ Specific instance 5 – advertisement of furnace sale; Specific instance 6 – information disclosure in non-financial statement.

⁵⁵ Specific instance 7 – environmental impacts of oil refinery and waste treatment plant.

⁵⁶ Specific instance 5 – advertisement of furnace sale.

developing a strategic approach to climate change and reflect it in its relevant policies at group level; and ii) pursue its efforts beyond non-financial statements, including policies and practices on the protection of the environment and human rights.

Parties shared positive experiences from the specific instance process and outcomes. They expressed trust in the NCP as reliable and professional, and noted the accessible, impartial, and equitable nature of the process. They also welcomed the space for open dialogue, the opportunity to provide comments during the process and on draft documents, the notifications by the NCP early in the process to prepare for meetings and comments, and the publication of statements in both Polish and English. After conclusion of the case, the company continued to engage with the notifier in stakeholder meetings and with the NCP in promotional activities.

Timeliness

The NCP has exceeded the indicative timelines in some accepted and non-accepted cases. The average overall duration of cases concluded by the NCP is 677 days, *i.e.* one year and nine months. However, two cases were concluded with agreement in approximately a year.⁵⁷ The average overall duration of non-accepted cases is 219 days, *i.e.* approximately seven months. The average duration of the initial assessment phase for accepted cases is 178 days, *i.e.* approximately 6 months. The NCP notes that in practice delays in 2020-2023 were linked to the Covid-19 pandemic and increasing complexity of the cases received.

Stakeholders welcome the NCP's efforts to ensure fast proceedings.

Confidentiality and transparency

In practice, the NCP does not publish information on ongoing cases before the initial assessment statement. The NCP also limits public information on ongoing or concluded cases based on the wish of the parties. In one concluded case, the NCP did not publish the details of the partial agreement, because the parties did not agree to its disclosure.⁵⁸ It also issued information notes instead of initial assessment statements in two cases⁵⁹ for confidentiality reasons.

Anonymity has also been granted in both initial assessment and final statements. In particular, anonymity was granted in:

- the initial assessment statements in both non-accepted specific instances.⁶⁰ In one case,⁶¹ the NCP specified in the statement that the identity of the parties is not publicised due to the non-acceptance of the case;
- the initial assessment statement or information note in two⁶² out of four accepted specific instances where a statement or note was published;

⁵⁷ Specific instance 5 – advertisement of furnace sale, Specific instance 6 – information disclosure in non-financial statement.

⁵⁸ Specific instance 7 - environmental impacts of oil refinery and waste treatment plant.

⁵⁹ Specific instance 6 – information disclosure in non-financial statement, Specific instance 8 – environmental impact of production plants.

⁶⁰ Specific instance 2- dismissal of employee following enquiries, Specific instance 4 – discrimination at work in a Polish subsidiary.

⁶¹ Specific instance 2- dismissal of employee following enquiries.

⁶² Specific instance 6 – information disclosure in non-financial statement, Specific instance 8 – environmental impact of production plants.

- the final statement or information note in one⁶³ out of four concluded specific instances where a statement or note was published. In this case, the NCP did not publicise the identity of the parties based on the notifier's intention to launch judicial proceedings.

The NCP reports that its confidentiality policy was breached by one of the parties to a case. In that case, one of the parties posted information on the case in a social networking website to fundraise for legal assistance. The NCP discussed this practice with both parties and proceeded with the case.

Impartiality and avoidance of conflict of interest in the handling of specific instances

Regarding communications with the parties, the NCP notes that it engages with both parties in an equitable manner and explains the process and potential outcomes.

As addressed in more detail in Chapter 3 (Institutional arrangements), several stakeholders welcome the impartiality of the NCP in the specific instance process. They praise the NCP's reputation for handling cases impartially and equitably, including cases involving multinational enterprises that are state-owned or are otherwise linked to the government (see Box 5.1.). Nevertheless, those stakeholders were concerned about the potential for conflicts of interest and partiality in the future, particularly in view of the NCP's location. One CSO representative notes the need to monitor the impact of the recent change of location of the NCP within the Ministry on its perception of impartiality.

Although there are no established rules on reporting to hierarchy, any information needs to be shared with the Minister before publication. The NCP thus informs the Director and the Minister on receipt of specific instances and decisions on ongoing cases. The NCP provides the information shared by the notifier, general information on the content of the case, and the relevant Chapter(s) of the Guidelines. The hierarchy has not gotten involved in decision-making, nor questioned the NCP's decisions.

Parallel proceedings

The NCP only considers parallel proceedings in the initial assessment phase. In practice, the specific instance process has not been impacted by parallel proceedings in the past few years. In the past, the NCP had closed the case in view of a final judicial decision on the same issues⁶⁴ and not accepted a case notably because of concluded and ongoing parallel proceedings.⁶⁵

	Finding	Recommendation
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⁶³ Specific instance 3 - employment relations in food distribution.

⁶⁴ Specific instance 1 – Sexual harassment claim.

⁶⁵ Specific instance 4 - discrimination at work in a Polish subsidiary.

3.1.	<p>The NCP has detailed and clear case-handling procedures, and a practical flowchart describing the process. Certain aspects of its case-handling procedures could be revised to enhance compatibility with the Guidelines. The NCP has noted its plans to review its case-handling procedures to align with the 2023 version of the Guidelines.</p>	<p>In its planned update of the case-handling procedures to align them with the 2023 version of the Guidelines and Procedures, the NCP should notably address, in consultation with stakeholders:</p> <ul style="list-style-type: none"> • initial assessment criteria; • scope of covered enterprises to include companies operating in or from non-Adherent countries; • addressing risks of reprisals against parties to a specific instance; • regular and consistent follow-up on both agreements and recommendations; • indicative timeframes for the different phases of the specific instance process.
3.2.	<p>The NCP has a high rate of acceptance of specific instances, with two non-accepted cases out of seven closed cases, both before 2017. However, potential submitters may face difficulties to access the process. Submitters of closed cases noted difficulties in filling out the submission form. Stakeholders also asked for the possibility to conduct proceedings in other languages.</p>	<p>The NCP should further strengthen the accessibility of the mechanism by improving the ease of use of a submission form available on its website, and by providing a reasonable degree of flexibility in allowing notifications in other languages than Polish from non-Polish speakers where necessary.</p>

6 Support for government policies to promote RBC

In line with the Implementation Procedures,⁶⁶ NCPs may support efforts by their government to develop, implement, and foster coherence of policies aimed at promoting RBC. NCPs thus assist with implementation of the Recommendation on the Role of Government in Promoting Responsible Business Conduct [OECD/LEGAL/0486] (the Recommendation). The Recommendation recognises the important role of NCPs in ensuring policy coherence for RBC, notably by facilitating coordination within government, disseminating information on the NCP's activities and specific instances, engaging or exchanging with other public authorities on RBC-related issues (e.g. public procurement officers, SOE officials, trade and investment officials), and promoting stakeholder participation in the implementation, monitoring and promotion of RBC.

The NCP's expertise and location in the CSR Division enable it to support government policies and facilitate coordination across the government.

Recent governmental policies enabling and promoting RBC

The first State Procurement Policy for 2022-2025⁶⁷ in the area of public procurement notably reorients public procurement towards sustainable and innovative procurement and deepens engagement with SMEs. The policy takes into consideration social inclusion (e.g. requirement to employ vulnerable workers) and protection of the environment (e.g. prioritisation of environmentally and climate-friendly projects). Poland underwent its first voluntary national review under the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs) in 2018. The 2023 National Report on the Implementation of the SDGs in Poland provided a summary of undertaken action and next steps.⁶⁸ The Ministry of Economic Development and Technology coordinates the implementation of 2030 Agenda at national level to ensure policy coherence across different sectors and initiatives.

In 2017, Poland adopted the Strategy for Responsible Development (the Strategy) with a perspective until 2030.⁶⁹ The Strategy addresses recommendations to public authorities on national responsible development in social, economic, and environmental terms. It identifies ten key sectors, including manufacturing on transport, electronics, telecommunication and information technologies, and addresses the role of public authorities in contributing to growth, and social and economic inclusion. According to the Strategy, the Minister of Development

⁶⁶ Decision I.1; Procedures I.D.

⁶⁷ European Commission, [Poland sets targets for procurement of R&D and innovative solutions](#), document in Polish.

⁶⁸ [Implementation of the Sustainable Development Goals in Poland: the 2023 National Report](#).

⁶⁹ Ministry of Development Funds and Regional Policy, [Information about the Strategy for Responsible Development](#).

Funds and Regional Policy would report annually on its implementation in coordination with other competent Ministries. Moreover, the Multiannual Development Cooperation Plan for 2021-2030 recognises compliance with the sustainable development goals as a key component of policy coherence for sustainable development.⁷⁰ The NCP's activities were taken into consideration in the relevant consultations, and dissemination and implementation of RBC standards is covered under priority areas. The Ministry of Foreign Affairs coordinates work on priority areas in cooperation with the involved ministries. The Ministry of Development Funds and Regional Policy reports on implementation in this area, including the NCP's activities, at the Development Cooperation Policy Council on an annual basis.

National Action Plans on Business and Human Rights

Poland has published two National Action Plans on Business and Human Rights (NAP) for 2017-2020 and 2021-2024 respectively.⁷¹ The Ministry of Foreign Affairs coordinated the drafting process for both versions in cooperation with i) four more ministries, and four public authorities for 2017-2020, and ii) nine more ministries (including the Ministry where the NCP is located) and three public authorities for 2021-2024. The drafting process involved stakeholders through written and oral consultations. In October 2017, the NCP organised a conference on the implementation of the 2017-2020 NAP with participation of government, CSO, and business representatives. The Ministry of Foreign Affairs notes the strong links with and contribution of the NCP in the NAP's implementation through webinars and conferences. The 2017-2020 NAP describes the NCP's activities.⁷² In the context of monitoring implementation of the first NAP, an interim report and list of good practices was published in 2018,⁷³ followed by a final report in 2021. The NCP is mentioned in both reports.

The 2021-2024 NAP includes a section on the NCP's activities in relation to human rights issues in particular.⁷⁴ The section notably refers to the NCP's promotional activities, translation of documents, mandate to act as non-judicial grievance mechanism, and inclusion of data on specific instances in the monitoring process on the NAP's implementation. The Ministry of Foreign Affairs is responsible for the overall coordination of the NAP. The CSR Division provides information on the NCP's activities, including specific instances concerning Human Rights (Chapter IV), and Employment and Industrial Relations (Chapter V), and promotional activities with a focus on human rights. The CSR Division also coordinates input on the other areas of work of the Ministry. Representatives of other Ministries involved in the NAP's implementation note longstanding cooperation with the NCP on business and human rights issues.

The role of the NCP

In addition to its role in these developments, the NCP engages regularly with other governmental authorities on RBC issues. Its location at the CSR Division at the Ministry allows

⁷⁰ Polish aid, [The Multiannual Programme for Development Cooperation for 2021-2030. Solidarity for Development](#), pp. 15-16.

⁷¹ National Action Plans on Business and Human Rights, [Poland](#).

⁷² [Krajowy Plan Działania na rzecz wdrażania Wytycznych ONZ dotyczących biznesu i praw człowieka na lata 2017 – 2020](#).

⁷³ Ministry of Foreign Affairs, [National Action Plan for the Implementation of the UN Guiding Principles on Business and Human Rights 2021-2024](#) [in Polish].

⁷⁴ [Polish National Action Plan for the Implementation of the United Nations Guiding Principles on Business and Human Rights 2021-2024](#).

for great visibility within government. As mentioned above, the CSR Division coordinates the RBC-related activities at EU level, notably regarding the draft CSDDD. In terms of cooperation across the government, the NCP:

- establishes long-term partnerships with other parts of the government to
 - ensure a horizontal approach on RBC-related issues. Government representatives welcomed the longstanding cooperation with the NCP on different topics, including conflict minerals, non-financial reporting, and sustainable public procurement;
 - promote the OECD RBC standards. Efforts in this area include partnerships with different Ministries for the translation and dissemination of sectoral guidance in the extractive, garment and footwear sectors. The NCP also cooperated with the Ministry of Finance for the promotion of the sectoral guidance in the extractive sector;
- disseminates updates, notably on OECD initiatives, among competent governmental authorities, notably through the CSR Board. The NCP thus consulted other public authorities on the targeted update of the Guidelines under the respective areas of expertise (e.g. Ministry of Finance on accounting and sustainability reporting, and auditing);
- promotes stakeholder participation in the implementation, monitoring and promotion of RBC across government. The NCP notably facilitated stakeholder engagement in the consultation process on the then draft EU Directive on Non-Financial Reporting (2014/95/EU) led by the Ministry of Finance, by organising a promotional event with high-level attendance from Polish listed businesses;
- seizes these opportunities to present the Guidelines, due diligence standards, and relevant developments, including the targeted update, to the involved public officials through promotional events (see Section on Promotional events above, and Annex C).

Several stakeholders recognise the role of the NCP in promoting policy coherence on RBC. One academic representative notes the NCP's participation in multipartite working groups on RBC-related issues. Government representatives welcome the dissemination of promotional material on the Guidelines and participation in promotional events organised by the NCP.

There are more opportunities to strengthen partnerships with different parts of the government beyond the NCP's location and the CSR Board to support an enabling policy environment for RBC. Government representatives expressed interest in cooperating with the NCP, notably on the green transition, and training for employees and employers on RBC issues. They would welcome cooperation in awareness raising and training for public procurement authorities and exporting SMEs on reporting standards in view of mandatory due diligence legislation in countries where they operate. The NCP could also facilitate training for diplomatic and consular staff in cooperation with the Ministry of Foreign Affairs. The NCP could further disseminate final statements and information on engagement in good faith of the parties to specific instances to other governmental authorities reviewing eligibility for government support and services.⁷⁵

	Finding	Recommendation
4.1.	The NCP's location in the CSR Division allows it to play a strong role in the promotion of the OECD RBC standards across different RBC-related initiatives within the government. There are	The NCP could further strengthen partnerships with different parts of the government to strengthen policy coherence for RBC based on

⁷⁵ Recommendation on the Role of Government in Promoting Responsible Business Conduct, Section II.5 [[OECD/LEGAL/0486](#)].

	<p>opportunities for the NCP to work towards strengthening policy coherence for RBC.</p>	<p>the Recommendation on the role of government in promoting RBC, notably by:</p> <ul style="list-style-type: none">• building on existing links with officials with competence for investment promotion, trade, and public procurement;• disseminating final statements and information on engagement in good faith of the parties to specific instances to relevant governmental authorities active on RBC-related issues.
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7 Annex Documents

- A. List of organisations submitting responses to the NCP peer review questionnaire
- B. List of organisations that participated in the NCP peer review on-site visit
- C. Promotional events
- D. Overview of specific instances handled by the NCP as the leading NCP

Annex A. List of organisations that submitted a response to the NCP peer review questionnaire

Table A A.1. Questionnaire notifiers for the Polish NCP peer review by stakeholder group

Government
Ministry of Economic Development and Technology
Ministry of Finance
Ministry for Foreign Affairs
Permanent Representation of Poland to the OECD
Public Procurement Office
Business
Employers of Poland
French-Polish Chamber of Industry and Commerce
Gdynia Cotton Association
Polish Bank Association (ZBP)
Polish Chamber of Insurance
Warsaw Stock Exchange
CSOs
Frank Bold Foundation
OECD Watch
Polish Institute for Human Rights and Business
Responsible Business Forum
Academia
Kozminski University
State Tax University (Ukraine)
Warsaw School of Economics
Trade Unions
The All-Poland Alliance of Trade Unions (OPZZ)
Trade Union Advisory Committee (TUAC)
NCP
Austria

Annex B. List of organisations that participated in the NCP peer review on-site visit

Table A B.1. Participants of the Polish NCP peer review by stakeholder group

Organisation	Sector
Minister of Development Funds and Regional Policy	Government
Ministry of Development Funds and Regional Policy	NCP
Director General, Ministry of Development Funds and Regional Policy	Government
Department of European Affairs and International Cooperation, Ministry of Development Funds and Regional Policy	Government
Ministry of Family and Social Policy	Government
Ministry of Finance	Government
Ministry of Foreign Affairs	Government
Ministry of Economic Development and Technology	Government
Ministry of Climate and Environment	Government
Permanent Representation of the Republic of Poland to the OECD	Government
Polish Investment and Trade Agency	Government
Public Procurement Office	Government
Confederation Lewiatan	Business
Deloitte Advisory	Business
Employers of Poland	Business
Gdynia Cotton Association	Business
mBank	Business
OLX Europe	Business
Polish Bank Association	Business
Polish Chamber of Insurance	Business
Polish Chamber of Statutory Auditors	Business
Polish Development Bank	Business
PZU S.A. Group	Business
National Alliance of Trade Unions (OPZZ)	Trade Union
TUAC	Trade Union
Frank Bold Foundation	CSO
Foundation "Development YES – Open-Pit Mines NO"	CSO
Global Compact Network	CSO
La Strada Foundation	CSO
OECD Watch	CSO
Polish Institute for Human Rights and Business (PIHRB)	CSO
Responsible Business Forum	CSO
Kozminski University	Academia
State Tax University	Academia
Warsaw School of Economics	Academia

Annex C. Promotional events

Table A C.1. Promotional activities in 2022 organised by the NCP

Title	Date	Location	Size of audience	Organised or co-organised	Targeted audience
Current trends in the development of responsible business standards	12 May 2022	Warsaw/virtual	>100	Co-organised	Business, CSOs, trade unions, academia, government
Due diligence in responsible supply chains from the perspective of responsible business conduct standards	19 May 2022	Warsaw/virtual	>100	Organised	Business, CSOs, trade unions, academia, government, and international public, including NCPs
Due diligence in the agri-food sector	22 November 2022	Warsaw/virtual	>100	Organised	Business, CSOs, trade unions, academia, government, and international public, including NCPs
Targeted update of the OECD Guidelines for Multinational Enterprises	4 November 2022	Warsaw	10-50	Organised	Government

Source: National Contact Point Reporting Questionnaire (2022)

Table A C.2. Events in 2022 participated in by the NCP

Title	Date	Location	Size of Audience	Targeted Audience
Summer School Go4Poland	6 September 2022	Warsaw	10-50	Business, young people
Advisory Board for Counteracting Trafficking in Human Beings	17 October 2022	Warsaw	10-50	Business, CSOs, trade unions, academia, government
IV International Conference EKON	25 November 2022	Katowice/virtual	>100	Business, CSOs, academia, government

Source: National Contact Point Reporting Questionnaire (2022)

Table A C.3. Promotional activities in 2021 organised by the NCP

Title	Date	Location	Size of audience	Organised or co-organised	Targeted audience
Corporate sustainability reporting-presentation of the draft EU CSRD directive	29 October 2021	Warsaw/virtual	>100	Organised	Representatives of business – large companies listed and non-listed on the Stock Exchange
Disseminating knowledge about climate change and sustainable development	8 November 2021	Warsaw/virtual	>100	Co-organised	Representatives of academia, business, NGOs, public administration
Zero waste - the best practices of Polish universities in the field of environmental protection	14 December 2021	Warsaw/virtual	>100	Co-organised	Representatives of academia, business, NGOs, public administration

Source: National Contact Point Reporting Questionnaire (2021)

Table A C.4. Events in 2021 participated in by the NCP

Title	Date	Location	Size of Audience	Targeted Audience
ESG reporting Guidelines	10 March 2021	Warsaw/virtual	10-50	Representatives of public administration, business, NGOs, chamber of commerce, trade unions
Access to remedy in the tech sector: The role of NCPs in providing access to remedy for technology-related human rights abuses	15 June 2021	Virtual	>100	Representatives of business, NGOs, chamber of commerce, trade unions, public administration and academia
NCP side session at the 2021 OECD Global Forum on RBC. Session: NCPs to support RBC	15 June 2021	Virtual	>100	Representatives of business, NGOs, chamber of commerce, trade unions, public administration, academia and other NCPs
XVI Congress of the Electronic Economy. Session on the digital economy as the foundation of the	7 October 2021	Warsaw/virtual	>100	Representatives of financial sector, business, NGOs, chamber of commerce, trade unions, general public

strategy of sustainable development and the Green Deal.				
ESG in practice as a higher level of responsible functioning in the business, social and state environment - how to implement in companies standards related to the environment, society and cooperation with the state?	8 December 2021	Warsaw/virtual	>100	General public
Meeting of the Council of the Polish Bank Association for Micro, Small and Medium Enterprises	26 November 2021	Warsaw/virtual	10-50	Representatives of the financial sector

Source: National Contact Point Reporting Questionnaire (2021)

Table A C.5. Promotional activities in 2020 organised by the NCP

Title	Date	Location	Size of audience	Organised or co-organised	Targeted audience
Workshop for representatives of the financial sector	22 February 2020	Warsaw	50-100	Organised	Representatives of banks, insurance companies, credit intermediaries as well as financial institutions and sector organizations of the financial sector.
The OECD NCP as an example of an alternative dispute resolution mechanism.	5 November 2020	Virtual	50-100	Organised	Representatives of business, NGOs, trade unions, public administration and academia
The OECD National Contact Points for Responsible Business Conduct 20 years of providing access to remedy and the road ahead	3 December 2020	Warsaw	>100	Organised	Representatives of business, NGOs, trade unions, public administration, embassies and academia

Source: National Contact Point Reporting Questionnaire (2020)

Table A C.6. Events in 2020 participated in by the NCP

Title	Date	Location	Size of Audience	Targeted Audience
8th edition of the CSR Marketplace in Poland. The largest CSR event in Poland. It serves as a forum for presenting good practices and providing education in the area of corporate social responsibility.	5 October 2020	Warsaw/virtual	<10	Business representatives, NGOs, General public
Asia-Europe Environment Forum (ENVforum) Thematic Webinar on Sustainable Garment Where does the Future of Sustainable Garments lies in Asia and Europe?	2 November 2020	Virtual	50-100	Business representatives, NGOs, General public
9th Annual Forum on Business and Human Rights Session: Business and Human Rights in Central and Eastern Europe. Rebuilding trust for new social contract	17 November 2020	Warsaw/Geneva/Virtual	>100	The UN Working Group on Business and Human Rights in collaboration with the Business and Human Rights Lab at the Yaroslav Mudryi National Law University in Ukraine and the Polish Institute for Human Rights and Business
Companies' climate and environmental disclosure in Central and Eastern Europe: progress, gaps and opportunities	1 December 2020	Warsaw/Prague	>100	Business representatives, NGOs, General public
Kick-off meeting for Intersectoral Platform of Experts on Human Rights in Business under the Parliament Commissioner for Human Rights	15 December 2020	Warsaw/Kijów/virtual	50-100	Representatives of ministries and other government agencies, courts, research institutions and higher educational establishments (universities), lawyers' and business companies, trade unions, employers' associations, human rights defenders' organisations

Source: National Contact Point Reporting Questionnaire (2020)

Annex D. Overview of specific instances handled by the Polish NCP as the leading NCP

Enterprise	Notifier	Host Country	Chapter (s) of the Guidelines	Date of submission	Date of initial assessment	Date of conclusion	Outcome	Description	Follow-up	Review
Multinational enterprise (anonymised) 1- Sexual harassment claim	Trade union (anonymised)	Poland	Employment and Industrial Relations (V)	Not available	Not available	04/05/06	Concluded	The NCP closed the case following a final judicial decision on the issues.	N/A	N/A
Multinational enterprise in the information and communication sector (anonymised) 2- Dismissal of employee following enquiries	Trade union chairman (trade union, individual)	Poland	General Policies (II)	04/02/14	16/05/14	-	Not accepted	The NCP found that the case was not material and substantiated and that accepting the case would not contribute to the effectiveness of the Guidelines.	N/A	N/A
Multinational enterprise in the food distribution industry	Trade union	Poland	Concepts and Principles (I), General Policies (II), Employment and Industrial Relations (V)	03/11/14	Not available	10/06/17	Concluded	The NCP closed the case following withdrawal of the submission.	N/A	N/A

3 – employment relations in food distribution											
Polish subsidiary of a French multinational enterprise 4– discrimination at work in a Polish subsidiary	Individuals	Poland	Concepts and Principles (I), General Policies (II), Employment and Industrial Relations (V)	27/06/17	20/11/17	-	Not accepted	The NCP closed the case in view of ongoing parallel proceedings on the same issues.	N/A	N/A	
Grupa OLX Sp.z o.o. (Polish subsidiary of a Dutch multinational internet service company) 5– advertisement of furnace sale	CSO Frank Bold Foundation	Poland	General Policies (II), Environment (VI), Consumer Interests (VIII)	09/04/18	25/06/18	13/06/19	Concluded with agreement	The parties agreed that the notifier would monitor the content of advertisements and the company would delete advertisements violating environmental protection provisions.	Yes	No	
PZU S.A. Group (Multinational enterprise in the financial sector) 6 – information disclosure in non-financial statement	CSO Development Yes – Open Pit Mines No! Foundation	Poland	General Policies (II), Disclosure (III), Human Rights (IV), Environment (VI), Consumer interests (VIII)	06/08/18	08/11/18	26/07/19	Concluded with agreement	The NCP recommended that the company continue implementing policies on respecting human rights and environmental protection, and	Yes	No	

								continue to make the relevant disclosures in its non-financial statements.		
Lotos SA Group/ PKN ORLEN SA 7- environmental impacts of oil refinery and waste treatment plant	Individual	Poland	General Policies (II), Disclosure (III), Human Rights (IV), Environment (VI)	29/06/20	18/01/21	27/02/23	Concluded with partial agreement	The parties reached partial agreement.	No	N/A
Valeo Autosystemy Sp.z o.o.(Polish subsidiary of a French multinational enterprise in the car manufacturing sector) 8- environmental impact of production plants	Daniel Wilk, Individual (social movement representative)	France	General Policies (II), Human Rights (IV), Environment (VI)	09/02/20	11/01/21	N/A	Ongoing	N/A	N/A	N/A
Polish company in the French Capital Group 9 -	Individual	Poland	General Policies (II), Disclosure (III), Human Rights (IV), Employment and Industrial Relations (V)	22/01/23	N/A	N/A	Ongoing	N/A	N/A	N/A

submission of former employee										
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National Contact Point on Responsible Business Conduct Peer Reviews: Poland

This document is the peer review report of the National Contact Point (NCP) of Poland. The objectives of NCP peer reviews are to assess that the NCP is functioning and operating in accordance with the core effectiveness criteria set out in the implementation procedures; to identify the NCP's strengths and possibilities for improvement; to make recommendations for improvement; and to serve as a learning tool for all NCPs involved. The peer review of the NCP of Poland was conducted by a team of reviewers from the NCPs of Bulgaria, Germany, the United States, and Ukraine as observer, along with representatives of the OECD Secretariat.

